

EXHIBIT C

UNITED STATES DISTRICT COURT
CENTRAL DISTRICT OF CALIFORNIA

THE WIMBLEDON FUND, SPC (CLASS)
TT),)
)
PLAINTIFFS,)
)
VS.) CASE NO.
) 2:15-CV-6633-CAS-ASJWx
)
GRAYBOX LLC; INTEGRATED)
ADMINISTRATION; EUGENE SCHER, AS)
TRUSTEE OF BERGSTEIN TRUST; AND)
CASCADE TECHNOLOGIES CORP,)
)
DEFENDANTS.)
)

VIDEOTAPED DEPOSITION OF MAJID ZARRINKELK

TAKEN ON

TUESDAY, MARCH 26, 2019

Sandra Mitchell
C.S.R. 12553

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1 UNITED STATES DISTRICT COURT
 2 CENTRAL DISTRICT OF CALIFORNIA
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 7 PLAINTIFFS,)
 8 VS.) CASE NO.
 9) 2:15-CV-6633-CAS-ASIWx
 10)
 11)
 12)
 13)
 14)
 15)
 16 VIDEOTAPED DEPOSITION OF MAJID ZARRINKELK, taken
 17 on behalf of the Plaintiff, at 10100 Santa Monica Boulevard,
 18 13th Floor, Los Angeles, California, commencing at
 19 10:29 a.m., Tuesday, March 26, 2019, before Sandra Mitchell,
 20 C.S.R. 12553, pursuant to Notice.
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 23
 24
 25

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 28 (IN PRO PER)
 29
 30 Also Present:
 31 MICHELLE BARTFAY, VIDEOGRAPHER

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00:00:02	1	LOS ANGELES, CALIFORNIA, TUESDAY, MARCH 26, 2019			10:31:28	1	subpoena. I received this part.		
	2	AT 10:29 A.M.				2	Q Okay. And you're appearing today pursuant to		
	3					3	the subpoena?		
	4	THE VIDEOGRAPHER: Good morning. We are now on				4	A That's correct.		
10:29:27	5	the record. My name is Michelle Bartfay. I'm a			10:31:33	5	Q Okay. And you're not represented by counsel		
	6	certified legal video specialist working with				6	today?		
	7	eLitigation Services, Inc. I'm not a relative nor				7	A That is correct.		
	8	employee of any of the parties and have no financial				8	Q Okay. So to be clear, Mr. Migler does not		
	9	interest in the outcome of this action.				9	represent you?		
10:29:42	10	Today's date is March 26, 2019. The current			10:31:40	10	A That is correct.		
	11	time is 10:29 a.m. Today's deposition is taking place				11	Q Okay. Have you ever been deposed before?		
	12	at 10100 Santa Monica Boulevard, Los Angeles,				12	A Yes, I have.		
	13	California. This is the videotaped deposition of Majid				13	Q Okay. How many times?		
	14	Zarrinkelk. Consolidated case number is				14	A A few times. Two or three times.		
10:30:06	15	2:15-CV-6633-CAS-AJWx in the entitled case matter is The			10:31:54	15	Q Two or three times?		
	16	Wimbledon Fund versus Graybox LLC, et al. The court				16	A Yes.		
	17	reporter today is Sandra Mitchell.				17	Q Okay. And when was the last time?		
	18	Counsel, will you please introduce yourself and				18	A Winter of 2017 in New York. I was deposed by		
	19	state whom you represent.				19	FBI, Department of Justice, and SEC.		
10:30:28	20	MR. LATZER: Eric Latzer for the plaintiff.			10:32:17	20	Q Okay. And what was that with respect to?		
	21	MR. MIGLER: William Migler for defendant,				21	A It was more or less related to same matter.		
	22	Kiarash Jam.				22	Not entirely this case but matters of -- concerning		
	23	MR. WALKER: Jim Walker for the plaintiff.				23	David Bergstein.		
	24	THE VIDEOGRAPHER: And will the court reporter				24	Q Okay. And were there matters concerning		
10:30:42	25	please swear in the witness.			10:32:41	25	Mr. Jam as well?		
Page 7					Page 9				
10:30:42	1	THE REPORTER: Please raise your right hand.			10:32:42	1	A Mr. Jam was associated with Mr. Bergstein. So		
	2	Do you solemnly swear in the cause				2	therefore, I'm Mr. Jam's CPA. And as a result of that,		
	3	now pending to tell the truth, the				3	they deposed me on the issue.		
	4	whole truth, and nothing but the				4	Q Okay. And so you traveled to New York for		
10:30:42	5	truth so help you God?			10:32:56	5	that?		
	6	MAJID ZARRINKELK,				6	A Yes, I did.		
	7	having been duly sworn,				7	Q And you said that was in the winter of 2017?		
	8	was examined and testified as follows:				8	A I believe it was -- if I'm not mistaken, it was		
	9					9	October of 2017 again.		
10:30:42	10	EXAMINATION			10:33:09	10	Q Okay. And approximately how long did that		
	11	BY MR. LATZER:				11	meeting last?		
	12	Q Good morning, sir.				12	A About seven hours.		
	13	A Good morning.				13	Q Okay. One day?		
	14	Q Can you please state your name for the record.				14	A One day.		
10:31:00	15	A Majid Zarrinkelk.			10:33:19	15	Q And you provided testimony under oath?		
	16	Q Okay. Mr. Zarrinkelk, I'm going to show you				16	A No. I don't believe that it was under oath.		
	17	what's marked as Exhibit 33.				17	Q Okay. So was it an interview?		
	18	(Exhibit 33 was marked for				18	A That's correct.		
	19	identification by the Court Reporter				19	Q Okay. And what did you tell them about		
10:31:16	20	and is attached hereto.)			10:33:45	20	Mr. Bergstein?		
	21	BY MR. LATZER:				21	A Whatever they questioned me. It was		
	22	Q Is this the notice of deposition with which you				22	seven hours of question, so I can't summarize it in one		
	23	were served along with the subpoena issued in this				23	word.		
	24	matter?				24	Q Okay. All right. We'll come back to that.		
10:31:24	25	A I did not receive this part, but I received the			10:34:03	25	A Sure.		

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10:34:03	1	Q	Prior to that, what you've described as an interview, did you sit for -- strike that.	10:36:20	1	Q	Okay. And with what other litigations have you been involved other than this one?
	2				2		
	3		When was the last time you sat for a deposition?		3	A	The same one that -- as I said, I went to New York.
10:34:20	5	A	Very long time ago. If I'm not mistaken, it was a case that an employee sued us, and we were deposed by the attorney.	10:36:31	5	Q	The criminal matter?
	6				6	A	That is correct.
	7				7	Q	Anything else?
	8	Q	Okay.		8	A	No.
	9	A	That's about 20 years ago.		9	Q	Okay. Sir, do you hold any professional licenses?
10:34:36	10	Q	Okay. Did you do anything to prepare for this deposition today?	10:36:42	10	A	Yes, I do.
	11	A	No.		11	Q	Okay. What kind of license?
	12	Q	Okay. Did you speak to anyone about it?		12	A	I am -- I'm a certified public accountant. I'm also a certified cos- -- chartered management accountant. CGMA and CPA.
	13	A	I'm sorry, what?		13	Q	Okay. What's a CGMA?
10:34:47	15	Q	Did you speak to anyone about it?		14	A	It stands for Chartered Global Management Accountant, I believe.
	16	A	I spoke with Mr. Jam. I spoke with Mr. Jam's attorney.		15	Q	Okay. And what is -- what does that entail?
	17	Q	Okay.		16	A	How is that different than a CPA?
	18	A	Just -- I informed them that I'm coming for this deposition. Nothing beyond that.		17	Nothing. It's a -- it's just a title. After you've been a CPA for 25 years, they give you that --	
10:34:58	20	Q	And what did Mr. Jam say, if anything?		18	Q	Okay.
	21	A	He did not say nothing.		19	A	-- title.
	22	Q	Okay. So you spoke to Mr. Jam sometime after you received the subpoena?		20	Q	So how long have you had your CPA?
10:35:09	25	A	I -- I speak with Mr. Jam --				
Page 11				Page 13			
10:35:12	1	Q	Just let me finish the question.	10:37:27	1	A	I have had this since 1987.
	2	A	I'm sorry.		2	Q	Okay. And you're licensed in California?
	3	Q	You spoke with Mr. Jam sometime after you received the subpoena?		3	A	That's correct.
10:35:17	5	A	That is correct. I spoke with Mr. Jam this Monday or Tuesday. Well, let me see. Monday. He just came back and we speak frequently. I'm his business manager. I handle his -- most of his financial matters. So therefore, we talk very frequently. And I mentioned to him that I am being subpoenaed and I'm coming for disposition -- for deposition.		4	Q	Okay. And let me show you what's marked as Exhibit 34.
	6				5		(Exhibit 34 was marked for identification by the Court Reporter and is attached hereto.)
	7				6		BY MR. LATZER:
	8				7		
	9				8		
10:35:41	10	Q	Okay. And what was his response to that?		9		
	11	A	Nothing.		10		
	12	Q	He didn't say anything?		11		
	13	A	He said that he was coming to see you guys tomorrow.		12		
	14	Q	Okay.		13		
	15	A	That's all.		14		
	16	Q	Have you ever had a discussion with him about this litigation?		15		
10:36:00	20	A	For the past two, three years that a lot of litigation has been going on, I have been involved with that. So therefore, that has been a lot of discussion about -- not only this -- all the matters that happened to him.		16		
	21				17		
	22				18		
	23				19		
	24				20		
10:36:18	25				21		
					22		
					23		
					24		
					25		

		Page 14	Page 16	
10:38:31	1	name.	10:40:49	1 another partner in addition to you two?
	2	Q Okay. Understood.		2 A No.
	3	And this provides an address of White Nelson		3 Q Has your accounting license ever been suspended
	4	Diehl Evans LLP.		4 before?
10:38:39	5	Do you see that?	10:41:02	5 A Never.
	6	A That's correct.		6 Q Okay. Have you ever been subject to a
	7	Q Okay. And that's the firm with which you're		7 disciplinary proceeding or any proceeding before the
	8	affiliated?		8 California Board of Accountancy?
	9	A We merged our practice with White Nelson Diehl		9 A Never.
10:38:50	10	Evans in November of 2017. I am a non-equity partner in	10:41:12	10 Q When did you first become acquainted with
	11	this firm. They bought our practice. And the -- the		11 Mr. Jam?
	12	matter that is concerning this issue is within -- with		12 A About 25 years ago.
	13	our firm, which is called Zarrinkelk Kashefipour. I		13 Q Okay. So in the 1990s?
	14	brought it, one of my bus -- old business card. So you		14 A You could say early 1990s --
10:39:17	15	can make a note of that. This is my old card.	10:41:31	15 Q Okay.
	16	Q Thank you, sir.		16 A -- or mid-1990s.
	17	The firm was by the name of ZKCO?		17 Q And how did you become acquainted with him?
	18	A That is correct. ZKCO. ZKCO. We call it		18 A Mr. Jam is a brother of my brother's-in-law
	19	ZKCO.		19 sister -- wife, I'm sorry. My brother's-in-law's wife
10:39:29	20	Q And you were the principal of that firm?	10:41:46	20 is Mr. Jam's sister.
	21	A That is correct.		21 Q Your brother-in-law's wife is Mr. Jam's sister?
	22	Q Okay. And how many employees did ZKCO have?		22 A That's correct.
	23	A We were -- at the height of our practice, we		23 Q Okay. Okay. And Mr. Jam is a client of yours?
	24	were about 10, 11 people.		24 A He is.
10:39:44	25	Q Okay. And do you recall how many employees the	10:42:11	25 Q Okay. And when did he first become a client of
		Page 15	Page 17	
10:39:48	1	firm had in 2011?	10:42:13	1 yours?
	2	A 2011, perhaps we were about -- including the		2 A As I said, about 20, 25 years ago.
	3	two partners, we were seven -- six or seven.		3 Q Okay. Do you know if Mr. Jam is currently
	4	Q How about 2012?		4 employed?
10:40:05	5	A Same number.	10:42:28	5 A Yes, I do.
	6	Q In 2013?		6 Q And how is he currently employed?
	7	A More or less the same.		7 A He does have a company called K.Jam Production.
	8	Q Okay. And among those six or seven people, how		8 Q Okay.
	9	many individuals were partners of the firm?		9 A And that's his principal business. He does
10:40:20	10	A Two were partners.	10:42:48	10 have some peripheral -- other entities, okay, which are
	11	Q And the rest were employees?		11 not very active. But K.Jam Production is the only
	12	A That's correct.		12 remaining active entity at this time. Prior to that,
	13	Q Okay. And the two partners were CPAs?		13 there was another entity called K.Jam Media, Inc.
	14	A That's correct.		14 Q What's the status of K.Jam Media, Inc.?
10:40:29	15	Q Do you remember the name of the other partner's	10:43:18	15 A K.Jam Media, Inc., as of now, is sort of a
	16	name?		16 defunct entity.
	17	A Of course. He's Mr. Hassan Kashefipour.		17 Q Okay. You said he had some peripheral entities
	18	That's the second last name.		18 other than K.Jam Production?
	19	Q Okay. So it was you and Mr. --		19 A That's correct.
10:40:44	20	A Kashefipour.	10:43:32	20 Q Can you identify those for me?
	21	Q Kashefipour?		21 A Sure. There is another entity called Emergent
	22	A That's correct.		22 Global Marketing, Inc.
	23	Q You were the two partners?		23 Q Okay. Any others?
	24	A That's true.		24 A There is one more that's very recent -- these
10:40:46	25	Q Was there ever a period of time where there was	10:43:48	25 two are very recent entities. It's called Astering

Page 18				Page 20			
10:43:51	1	Capital, A-S-T-E-R-I-N-G, Astering Capital, Inc.		10:46:56	1	A	That is correct.
	2	Q Okay. Any others?			2	Q	And you've always prepared tax returns for his
	3	A These are the current entities that exist.			3		entities?
	4	Q Okay. There was a time when there were other			4	A	That is correct.
10:44:09	5	entities --		10:47:01	5	Q	And for him individually?
	6	A There were other entities in prior years that			6	A	That is correct.
	7	they came along and they closed down and they dissolved			7	Q	Okay. So -- and you've always helped him with
	8	and they disappeared.			8		matters outside strictly being a CPA?
	9	Q Okay. Let's talk about K.Jam Production.			9	A	And again, financial matters.
10:44:21	10	A Uh-huh.		10:47:11	10	Q	All financial matters?
	11	Q What type of business is that?			11	A	Financial matters. I'm his financial advisor,
	12	A He's in a business of making movies.			12		if you will.
	13	Q Okay.			13	Q	And that sort of relationship is permitted by
	14	A He's a movie producer.			14		the California Board of Accountancy as far as you
10:44:32	15	Q How about Emergent Global Marketing, Inc.?		10:47:28	15		understand?
	16	A The Global Marj -- Marketing, Inc. is -- he is			16	A	That's correct. That's correct. That's --
	17	associating himself with a group of young English			17		those are all within the boundaries of what a CPA does.
	18	investors that are trying to launch in crypt- --			18	Q	Okay.
	19	cryptocurrency in United States.			19	A	There are certain CPA firms that do nothing
10:44:59	20	Q Okay. And Astering Capital, Inc.?			20		but -- they call it business management. And their job
	21	A Astering Capital, Inc., honestly, is a very			21		is to manage the affairs of individuals. Especially in
	22	brand-new company and has had no transaction. And I			22		Los Angeles, there are plenty of people who are in the
	23	don't know the purpose of creating that. It was just			23		entertainment industry, and they need to have a
	24	formed a few months ago and has had pretty much -- and			24		financial person to handle their financial activity.
10:45:23	25	they opened up a bank account with \$100 and that's been		10:48:01	25		That's what they do.
Page 19				Page 21			
10:45:27	1	that.		10:48:03	1	Q	Okay. And that's what you're doing?
	2	Q Okay. So what role, if any, do you have with			2	A	More or less in a very limited -- because Kia
	3	respect to these three entities?			3		is not a celebrity or is not a mil- -- multimillionaire,
	4	A I manage all their activities in terms of			4		but I do pay his bills and I manage his funds.
10:45:46	5	receiving -- when the funds come into their bank		10:48:21	5	Q	Okay. Do you do that for other clients as
	6	accounts, we record them. We do the accounting. And			6		well?
	7	then we prepare tax returns. And my role as his			7	A	There are several other clients that we do that
	8	business manager sometimes goes beyond being a CPA. And			8		service for them, too.
	9	I help him with matters, mostly financial matters,			9	Q	Okay. What percentage of your practice relates
10:46:10	10	outside that. Let's say, right now, for one example,		10:48:34	10		to Mr. Jam or entities with which he's affiliated?
	11	he's trying to refinance his home in order to pay off			11	A	Right now, it's a very small portion of that.
	12	the tax liability that he owes to IRS. So I assist him			12		I would say something about -- in terms of dollars and
	13	in terms of going through the process of getting the			13		cents, I would say about \$100,000 of annual billing --
	14	loan and --			14	Q	Okay.
10:46:35	15	Q Okay. Now, this sort of relationship that you		10:48:59	15	A	-- al- -- altogether, all his entities.
	16	have with Mr. Jam now is -- have you always had that --			16	Q	So you're saying that you receive approximately
	17	A I have --			17		\$100,000 in compensation for --
	18	Q -- relationship with him?			18	A	That is correct.
	19	A That is correct. I've always had that			19	Q	Just let me finish.
10:46:43	20	relationship.		10:49:08	20		You receive about \$100,000 in compensation for
	21	Q Okay. So you've always managed all of his			21		work that you provide him and that's \$100,000 received
	22	activities?			22		on an annual basis?
	23	A Financial ma- -- matters. That's correct.			23	A	That's more or less --
	24	Q And you've always recorded funds coming in and			24	Q	Okay.
10:46:54	25	out of accounts?		10:49:18	25	A	-- the number.

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10:49:19	1	Q	What percentage of your practice is that?	10:51:34	1	recall that you had a written engagement agreement with	
	2	A	It's about less than 5 percent.		2	Mr. Jam?	
	3	Q	Okay. Let's go back to 2011.		3	A I believe we do.	
	4	A	Uh-huh.		4	Q Now, do you recall whether you had separate	
10:49:33	5	Q	Approximately how much compensation were you	10:51:42	5	written engagement agreements for entities with which he	
	6	receiving for work performed for Mr. Jam or entities		6	was affiliated and for whom you were providing services?		
	7	with which he was affiliated?		7	A I believe we had a separate engagement.		
	8	A	I really don't recall exactly how much. This		8	Q And do you have that sort of arrangement today?	
	9	is eight years ago, ten years ago.		9	A That is correct.		
10:49:48	10	Q	Understood.	10:51:55	10	Q Okay. So, for instance, you have a written	
	11		Can you approximate?		11	engagement agreement with K.Jam Production?	
	12	A	I would say between, say, 100 and at most,		12	A We should.	
	13	\$150,000. Nothing more than that.		13	Q And you have a separate one for Mr. Jam?		
	14	Q	Okay. And how about in 2012?		14	A That is correct.	
10:50:04	15	A	I would say it's -- it's -- around the same.	10:52:07	15	Q Okay. Let's talk about your practice and	
	16	Q	Okay. And 2013?		16	procedure for tax returns.	
	17	A	Same.		17	A Sure.	
	18	Q	And how was the compensation structured? How		18	Q Is it your practice to alert a client that	
	19	did -- how was it determined that you would receive that		19	there's a deadline coming up for filing a tax return?		
10:50:19	20	A	amount of income?	10:52:31	20	A That is correct.	
	21	A	We -- we keep time sheet and we bill the		21	Q Okay. Tell me how you alert the client of	
	22	clients exactly like the attorneys do.		22	that.		
	23	Q	You bill by the hour?		23	A Of course, when we get close to tax season, in	
	24	A	That's correct.		24	case of clients like Mr. Jam that we prepare the	
10:50:29	25	Q	Okay. Did you have an engagement agreement	10:52:50	25	financial statement, there is not much I have to alert	
Page 23				Page 25			
10:50:32	1		with Mr. Jam?	10:52:54	1	them because we generate the financial statements. So	
	2	A	If we had, it must have been a very old one.		2	we are in control as to what we need in order to do the	
	3	Q	Do you currently have one?		3	tax return. But in case of the clients that we don't	
	4	A	I believe we do have one, yes. Again, when we		4	prepare the tax -- financial statements or -- we start	
10:50:49	5	moved to this new entity, new firm, I'm less involved in	10:53:11	5	to calling them around latter part of January, February,		
	6	the administrative aspects of the business and more		6	depending on the size of the client. So we just give		
	7	managing the clients.		7	them a -- a notification that we need your financial,		
	8	Q	Okay.		8	let's say, by February 15 in order to have your tax	
	9	A	But I believe we do have some sort of		9	return by March 15 deadline.	
10:51:09	10	engagement. I -- I think I -- we do have something.	10:53:34	10	Q Okay. So is it your testimony that for a		
	11	Q	Is it your practice to have written engagement		11	client like Mr. Jam, for whom you were the business	
	12	agreement with --		12	manager --		
	13	A	That's correct.		13	A Uh-huh.	
	14	Q	Just -- just let me finish.		14	Q -- that in order to file tax returns for his	
10:51:17	15	A	I'm sorry.	10:53:44	15	entities, you were to -- already had the information you	
	16	Q	Is it your practice to have written engagement		16	need?	
	17	agreements with clients?		17	A That is correct.		
	18	A	That is correct.		18	Q Okay. And so would you nonetheless reach out	
	19	Q	Okay. And so back in the 2011 to 2013 time		19	to a client such as Mr. Jam and advise them that you	
10:51:26	20	frame, do you recall that you had a written	10:53:56	20	were going to file a tax return --		
	21	engagement --		21	A Well, of course.		
	22	A	I believe we do have.		22	Q Just let me finish.	
	23	Q	Just -- just let me finish.		23	A Okay. Sorry.	
	24	A	Oh, I'm sorry.		24	Q Would you nonetheless reach out to a client	
10:51:30	25	Q	Back in the 2011 to 2013 time frame, do you	10:54:03	25	like Mr. Jam and advise him that you are going to file a	

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10:54:05	1	tax return on his behalf?		10:58:23	1	Mr. Bergstein and Mr. Bergstein was the boss, a very	
	2	A Again, I don't file any tax return on my own.			2	shrewd -- and I'm trying to find the right word to	
	3	I -- I'm legally required to get the approval of the			3	describe him. Ruthless boss. And then to -- to the	
	4	taxpayer before I file their tax return. And they file			4	point that in a couple of our meetings that Kia and	
10:54:20	5	a statement with me, they give me affidavit [sic]		10:58:53	5	Mr. Bergstein were present, whatever Kia was to speak,	
	6	that -- affidavit, I'm sorry, that authorizes me to file			6	he would interrupt him. He would -- he did not mind to	
	7	their tax return.			7	degrade him, dem- -- demising to -- anyhow, the	
	8	Q And are there instances where a client who's			8	relationship was not a eye to eye. Let's put it this	
	9	made aware of the tax filing deadline instructs you not			9	way.	
10:54:44	10	to file a tax return?		10:59:25	10	Q And did you think Mr. Bergstein was bullying	
	11	A That has never been in my -- my --			11	Mr. Jam?	
	12	Q There has never been?			12	A If Mr. Bergstein was not bullying him -- but	
	13	A Never been. I don't do work for people that			13	he -- he had a total control over what Mr. Jam was	
	14	don't file tax return.			14	doing, absolutely. No doubt in my mind.	
10:54:55	15	Q Okay. And that's true for Mr. Jam?		10:59:42	15	Q Okay. So between --	
	16	A Absolutely.			16	A He had -- he had no control. Jam had no	
	17	Q And it's true for Mr. Jam's entities?			17	control over what Bergstein was doing. Although	
	18	A Of course.			18	everything was under his name, under Kia's name but Kia	
	19	Q Okay. So you're familiar with an individual			19	had no control over -- none -- none whatsoever. Not --	
10:55:27	20	named David Bergstein?		10:59:58	20	not have a say in what -- what to do.	
	21	A I know of him.			21	Q Why did Mr. Jam have no control, as you've	
	22	Q Okay. And how did you become familiar with			22	described it?	
	23	Mr. Bergstein?			23	MR. MIGLER: Calls for speculation.	
	24	A I think in late decade of 2000, Mr. Jam was			24	BY MR. LATZER:	
10:55:56	25	acquainted with a gentleman named David Bergstein. I --		11:00:09	25	Q You can answer.	
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10:56:00	1	I -- I'm -- I can't exactly pinpoint the date, but I		11:00:09	1	A That was my understanding, period. That he had	
	2	think it was latter part of 2010, in -- in the decade of			2	no control because all the orders were coming from --	
	3	2010. And so he became involved with him and they			3	the orders that related to the matters that I was	
	4	worked together in the same building, somewhere here in			4	involved with was coming from David.	
10:56:23	5	Los Angeles.		11:00:28	5	Q Okay. So you said before that you had met	
	6	Q So you understood that they were business			6	Mr. Bergstein four times?	
	7	associates?			7	A That's correct.	
	8	A This is what my understanding of the			8	Q Are you referring to four in-person meetings?	
	9	relationship was. David Bergstein was involved in too			9	A The -- this four times is two business meeting.	
10:56:42	10	many lawsuits, significant lawsuit. In one meeting that		11:00:44	10	One meeting was meeting me and Jam and David at their	
	11	I had with Kia and Mr. Bergstein, he boasted that he is			11	breakfast and the last time that I met him was at Kia's	
	12	paying \$21 million in legal fee in order to defend			12	wedding.	
	13	himself. That's -- that's what I recall from my			13	Q When was that?	
	14	meeting. Overall, I've met Mr. Bergstein four times			14	A November of 2014, if I'm not mistaken.	
10:57:14	15	altogether in this many, many years. And so therefore,		11:01:14	15	Q Okay. So Mr. Jam invited Mr. Bergstein to his	
	16	he made -- because of the relationship, whatever their			16	wedding?	
	17	relationship was, Mr. Jam became the front man for			17	A That is correct.	
	18	Mr. Bergstein. And Mr. Jam, being such a gentleman, he			18	Q Okay. And, yeah, if we could focus on the 2011	
	19	never realized that he was getting into -- he was being			19	to 2013 time per- -- period.	
10:57:53	20	a front person for unsavory person. That's -- that's		11:01:30	20	A Uh-huh.	
	21	all I can say. I don't know if unsavory is the right			21	Q Did you believe that Mr. Jam was not acting	
	22	word.			22	voluntarily?	
	23	Q Okay. What is that understanding based on?			23	A In what sense when you say "voluntarily"?	
	24	A Through the course of these years, I saw that			24	Q In his interactions with Mr. Bergstein, was he	
10:58:17	25	Mr. Jam was acting more or less like a employee of		11:01:43	25	not acting voluntarily?	

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11:01:46	1	A Of course, Mr. Jam is a grown-up man. And I 2 don't believe that a grown-up man does anything 3 unwillingly.	11:04:34	1	none of them, I don't recall that his name was on the 2 list of the directors or owners, but I knew that they 3 were related to him.
	4	Q Okay.		4	Q Okay. So was Mr. Bergstein the one who was 5 paying you for the 5- to \$10,000 of work?
11:01:56	5	A They -- they act on their own. But I have no 6 doubt that on business decision-making, especially 7 relating to matters that involved David, he had no say, 8 none -- none whatsoever.		6	A I believe it came from those entities. One was 7 called Sovrin. And I think I did one year of tax 8 return. I did not do the financial statement, but he 9 asked -- he or Kia -- through Kia asked me to do the tax return and I did that.
11:02:19	9	Q And you said before that Mr. Jam didn't realize 10 that Mr. Bergstein was -- I think you described him as 11 an unsavory character.		11	Q Any other entities that you recall doing that for?
	12	Do you recall that testimony?		13	A Again, these are -- goes back many years ago.
	13	A That's correct.		14	There is another company come to my mind called Managed Media. I am not sure whether I ever did tax return for it, but I do recall the name.
11:02:28	14	Q Okay. Did you realize he was an unsavory 15 character?		15	Q Okay. So let me ask you again.
	16	A Not at the beginning. As these stories start 17 to evolve, then we realized that how he is.		16	Did you, at any point in time, have a signed written engagement agreement with Mr. Bergstein?
	18	Q You realized that?		17	A No. Not with Mr. Bergstein himself.
	19	A That's correct.		18	Q Did you have a signed written engagement agreement with Sovrin?
11:02:39	20	Q Okay. So when was that?		19	A We -- when we prepared a tax return, we prepare an engagement letter. And that engagement letter, I believe, was signed by Kia, not by David. David
	21	A Maybe in the last three, four years --		20	
	22	Q Okay.		21	
	23	A -- that all these issues came up. And then we 24 realized that he was not a straightforward person at -- at least in terms of business dealings.		22	
	25			23	
				24	
				25	
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11:03:01	1	Q Okay. So for a certain period of time, you 2 thought he was a straightforward person?	11:06:06	1	never -- I never saw David's signature in any document.
	3	A I -- I never had any business relationship with 4 him, so I -- I never judged him until this issue came 5 up.		2	Q So Mr. Jam was signing an engagement agreement for work that you understood that was going to be 4 performed for Mr. Bergstein?
11:03:16	6	Q Okay. So Mr. Bergstein was -- was never a 7 client of yours?	11:06:21	5	A Again, it's this -- these are those entities 6 that were Mr. Bergstein's entities. Okay? And I 7 linked -- the link between me and David Bergstein was 8 Kia Jam. So Kia would have come to me and said, "Majid, 9 can you do this tax return?" And I would say yes or no.
	8	A Absolutely not.		10	Q Okay. And so how did you understand, for instance, for Sovrin that Bergstein had a relation to that company?
	9	Q And he was never a client of your firm?		11	A The first meeting that we had back, I believe it was -- again, you're asking me for something that's 12 ten years ago and eight years ago. And in that meeting, there was a list of entities. It was about 50, I believe, if I'm -- I'm not mistaken. They were talking about 50 different entities that -- owned by David.
11:03:23	10	A No.		13	David was a manager. David was a director or whatever.
	11	Q You never had a written engagement agreement 12 with Mr. Bergstein?	11:06:40	14	I -- I -- I don't recall what they were. But we 13 discussed those companies in a meeting that we had up here in L.A.
	13	A I had done few various product work for 14 Mr. Bergstein's companies, just a few tax return, very 15 tiny. He -- I -- I believe he came to me in one of 16 these years and asked me, "Can you prepare this tax 17 return? I needed to file it because I have to resurrect 18 an entity, which was the" -- in California, we call it 19 the -- the company that loses its power to do business.		15	Q That -- so that was a meeting that involved you, Mr. Bergstein, and Mr. Jam?
11:03:38	20	So in order to revive it, you have to file a tax return.	11:06:56	16	A It was me and Mr. Jam. It was -- and
	21	So I did that.		17	
	22	And if I'm not mistaken, overall this many		18	
	23	years that David Bergstein was behind the scene, I don't		19	
	24	think that I did more than 5- to \$10,000 work overall		20	
11:04:05	25	for the entities that he had some affiliation. Under	11:07:27	21	
				22	
				23	
				24	
				25	

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11:07:49	1	Mr. Bergstein. And if I'm not mistaken, there were a		11:10:49	1	doing financials for those entities. I think that was	
	2	couple of other gentlemen in -- in -- in there.			2	the purpose of that meeting.	
	3	Q Okay. And what was discussed with respect to			3	Q Okay. And Mr. Jam and Mr. Bergstein requested	
	4	those entities that you described?			4	that you attend this meeting?	
11:08:15	5	A We were -- I'm not quite sure what we were		11:11:02	5	A That is correct. I -- I came from Orange	
	6	discussing. They had all these entities and we were			6	County, and we had a meeting in their office here.	
	7	thinking of -- at -- at first I thought that we were			7	Q Which office are you referring to?	
	8	going to be in charge of handling those entities.			8	A The -- the -- they had an office here on	
	9	That's -- that was -- if I'm not mistaken, that was the			9	Colorado Boulevard.	
11:08:42	10	impression that I got. So we met with Kia and David to		11:11:14	10	Q That's the office that you shared?	
	11	sort that out and then we realized that, no, they did			11	A That is correct.	
	12	not want us to do that and I'm glad that we never did			12	Q Okay. And so what was decided with respect to	
	13	that.			13	how things would work going forward with these entities?	
	14	Q Okay. So you said they had all these entities.			14	A In -- in that meeting, I believe it was -- it	
11:08:58	15	Are you referring to Mr. Jam and Mr. Bergstein?			15	was made clear that I'm not going to be involved in any	
	16	A The entities list was Mr. Bergstein entities,			16	of those entities. That was it. So I left.	
	17	not Kia Jam's entities. Because Kia -- whenever Kia			17	Q Okay. It was a decision made with respect to	
	18	formed an entity, I was the first one that knew about			18	your involvement with other entities that were not --	
	19	it.			19	A No.	
11:09:12	20	Q Okay.			20	Q -- on that list?	
	21	A Those entities were formed. They were there.			21	A No. No. There was no other entities that I	
	22	There was a list of companies that was discussed in that			22	was involved with. The only entities that I was	
	23	meeting or at least I saw them -- their name on a piece			23	involved with was the ones that Kia was -- there was one	
	24	of paper.			24	entity that -- called Administrative -- Integrated	
11:09:23	25	Q Okay. So you refer to "they."			25	Administration that was formed in this -- in or about	
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11:09:25	1	Who are you referring to?		11:12:05	1	the same time. This entity was a payroll company. And	
	2	A Kia and David Bergstein.			2	we were running the payroll for their employees. And	
	3	Q Okay. So I'll ask you again. You said they			3	this entity had payroll of several of David's company's	
	4	had all these entities.			4	people in there, so I knew about that entity.	
11:09:38	5	Are you referring to Mr. Jam and Mr. Bergstein		11:12:28	5	Q And that was one of the entities on the list?	
	6	together --			6	A That was one of the entities -- I'm not	
	7	A No.			7	100 percent sure that that entity was on that list, but	
	8	Q -- having these entities?			8	it was discussed that day.	
	9	A That -- those entities were not Kia Jam's			9	Q Okay. So I'm just trying to get a better	
11:09:45	10	entity. If Kia had any entity, I was involved.			10	understanding of what was discussed at this meeting.	
	11	Q So your understanding is that Mr. Jam had no			11	So did Mr. Bergstein ask you to manage the	
	12	affiliation whatsoever with these entities on the list?			12	finances for these entities?	
	13	A That is correct.			13	A No.	
	14	Q Okay.			14	Q No?	
11:09:58	15	A As much as I know, if Mr. Jam had some			15	A No.	
	16	knowledge or had some association be -- beyond my			16	Q But there was a discussion about the	
	17	lo -- knowledge, then I can't say anything about it.			17	possibility that you would?	
	18	But all the entities that Kia was owner or major owner,			18	A No. This was a misunderstanding. Or the	
	19	I was involved with them. I knew about it.			19	meeting was to clarify whether I was going to be taking	
11:10:25	20	Q So what did Mr. Bergstein -- strike that.			20	over those entities in terms of managing their finances.	
	21	How did Mr. Bergstein want to involve you with			21	And as we left the meeting, we realized that, no, there	
	22	respect to these entities?			22	was no intention, and David had his own accountant and	
	23	A I -- I -- I -- I don't think that he wanted to			23	his own friends and his own companies. I never touched	
	24	get me involved. This was a meeting that we set up or			24	any of his entities.	
11:10:45	25	they invited us to discuss whether -- who is going to be			25	Q Okay. And why was that dec -- decision	

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11:13:37	1	reached?		11:15:54	1	Q Let me just finish.	
	2	A Why?			2	Your testimony is that those are the only	
	3	Q What prompted that decision?			3	monies he received between 2011 and 2013 from entities	
	4	MR. MIGLER: Calls for -- calls for			4	with which either he or Mr. Bergstein was affiliated?	
11:13:41	5	speculation.		11:16:06	5	A That is my understanding that he never received	
	6	THE WITNESS: That's not my -- that was not my			6	any compensation from David Bergstein for his services	
	7	call. They would -- that was their call so --			7	except those salaries. There were a bunch of money	
	8	BY MR. LATZER:			8	coming in and going out in that K.Jam Media. And	
	9	Q That's what Mr. Jam and Mr. Bergstein decided?			9	that -- if you would like, we can explore more about	
11:13:51	10	A I -- I -- I don't think that even Mr. Jam		11:16:29	10	that. But to this date, I don't believe that Mr. Jam	
	11	decided. It was David's decision that he wanted to have			11	benefited any- -- anything -- anything. In fact,	
	12	his own -- he never approached me. David never			12	Mr. Bergstein left more than \$1 million balance on	
	13	approached me to be involved with his entities or do any			13	Mr. Jam's American Express credit card, \$500,000 on his	
	14	tax returns or any- -- anything like that.			14	JPMorgan card, and almost \$800,000 in payroll taxes for	
11:14:11	15	Q Well, I thought you testified before that you		11:17:05	15	IA entity that he did not pay. So they are -- all	
	16	did prepare tax returns for at least Sovrin and Managed			16	became Mr. Jam's personal obligation because Mr. Jam's	
	17	Media?			17	name was on those accounts.	
	18	A That -- that is correct. Except those minor			18	Q Okay. Have you -- have you personally ever	
	19	one. He never approached me to say, "Majid, come in and			19	entered into a business transaction with Mr. Bergstein?	
11:14:24	20	help me to do financial statements or tax returns for my		11:17:20	20	A No.	
	21	entities."			21	Q Okay. How about your firm?	
	22	Q This -- the relationship you described before			22	A No.	
	23	as one that Mr. Bergstein was -- I think your words were			23	Q Have you ever --	
	24	"controlling Mr. Jam"?			24	A Except -- except those few small entities that	
11:14:37	25	A That is correct.		11:17:30	25	I mentioned.	
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11:14:38	1	Q Did you describe that to the government when		11:17:31	1	Q Okay. Have you ever loaned money to	
	2	you met with them --			2	Mr. Bergstein --	
	3	A That is correct.			3	A Yes, I did.	
	4	Q Let me just finish.			4	Q Excuse me. Let me just finish.	
11:14:43	5	Did you describe that to the government when		11:17:35	5	Have you ever loaned money to Mr. Bergstein or	
	6	you met with them in 2017 in New York?			6	one of his entities?	
	7	A That is correct.			7	A I loaned \$225,000 to Mr. Bergstein.	
	8	Q Okay. Now, Mr. Jam, as a result of his			8	Q And when was that?	
	9	relationship with Mr. Bergstein, was benefiting			9	A April 9th, 2014.	
11:15:01	10	financially; is that correct?		11:17:49	10	Q And what prompted you to loan money to	
	11	A Absolutely not.			11	Mr. Bergstein at that time?	
	12	Q How -- how was he not benefiting financially?			12	A Stupidity.	
	13	A Mr. -- Mr. Jam not only did not benefit.			13	Q Okay. Did you have a written loan agreement	
	14	Mr. Bergstein ruined his life. And Mr. Jam is in the			14	with Mr. Bergstein?	
11:15:17	15	most difficult financial situation today as it has ever		11:18:02	15	A No.	
	16	been before meeting David Bergstein.			16	Q Did you receive any collateral?	
	17	Q Did Mr. Jam, between 2011 and 2013, receive			17	A No. Afterwards, we drafted a note a year or	
	18	monies from entities with which either he or			18	two later that I still haven't.	
	19	Mr. Bergstein was affiliated?			19	Q Did you ever get paid back on that loan?	
11:15:40	20	A He received salary from -- for a short period		11:18:17	20	A A portion of that.	
	21	of time from IA or Integrated Administration. That was			21	Q How much?	
	22	the only time.			22	A I believe I received about -- if I'm not	
	23	Q That -- your testimony is that's the only money			23	mistaken, about \$150,000 of that back from him and a	
	24	he ever received from entities that --			24	portion of that was paid back by Mr. Jam through K.Jam	
11:15:52	25	A I did not say that's only --		11:18:39	25	Media. And if I am correct, there is -- \$46,500 of that	

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11:18:48	1	loan has not yet been paid.	11:21:44	1	described before?
	2	Q What prompted that loan? Did Mr. Bergstein		2	A To this day, I have not. And I -- I really
	3	come to you?		3	don't know why Kia chose to associate himself with
	4	A No. I came to the office on April 9 at the		4	David. Kia has always been the most pristine,
11:18:58	5	height of my season. I received a e-mail from David	11:22:05	5	straightforward, honest guy that I've ever seen. And
	6	asking for \$225,000 advance for three days. And me		6	then working with somebody like David Bergstein, it
	7	being stupid Majid, I -- I gave it to him --		7	was -- to me, it was just opposite of his character.
	8	Q Did this --		8	Q Did you ever have a discussion with Mr. Jam
	9	A -- with the hope that he's going to pay it back		9	regarding this relationship as con- -- of control, as
11:19:21	10	in three days.	11:22:27	10	you described it?
	11	Q Did you see what the loan money was for?		11	A After things had started to go south, yes.
	12	A He -- I -- I think he said that he was going to		12	Q When was that?
	13	make a payment to his attorneys for attorney fee. I		13	A After he -- I think -- I think when he put that
	14	think. I'm not 100 percent sure. But I do have a copy		14	million-dollar charge on Kia's account, that concerned
11:19:37	15	of the communication, the e-mails. There was just a few	11:22:50	15	me very much. So I brought it up and he said, "Don't
	16	e-mails back and forth.		16	worry. He's going to pay back." And then he never did
	17	Q And so the \$225,000, did that come from your		17	that. And at -- at that point of time, things -- then I
	18	firm?		18	started to doubt about character of the -- David
	19	A No. It came from me.		19	Bergstein.
11:19:49	20	Q You personally?	11:23:08	20	Q What million-dollar charge are you referring
	21	A That's correct.		21	to?
	22	Q Did you write him a check?		22	A Kia had a black American Express. And as you
	23	A I've wired the fund to him.		23	know -- or I'm told that those cards don't have any
	24	Q Okay. So at this point in time in April 2014,		24	limit. And in a very short period of time, if I recall
11:20:02	25	you had become familiar with Mr. Bergstein through his	11:23:26	25	it correctly, there was about a million-dollar charge
		Page 43			Page 45
11:20:05	1	relationship with Mr. Jam?	11:23:31	1	went through that credit card and then it never been
	2	A Uh-huh.		2	paid. They paid a portion of that. And then at the
	3	Q Okay. And by that point, did you believe that		3	end, there was \$700,000 of that was left. Then I got
11:20:14	4	Mr. Bergstein was, as you described him before, an		4	into a negotiation with American Express. We settled it
	5	unsavory character?	11:23:48	5	for 300-some thousand dollars. And the last payment of
	6	A At that point of time, nothing was happening.		6	that was done about -- about October of 2018.
	7	Everything was going well. The businesses were being		7	Q With respect to the conversation that you had
	8	conducted. As much as I knew, they're very transparent,		8	with Mr. Jam after things went south, as you described
	9	so I had no reason to believe that Mr. Bergstein is a --		9	before, that conversation concerned your perception that
11:20:39	10	is not a trustworthy person, I should say.	11:24:16	10	Mr. Bergstein was controlling Mr. Jam?
	11	Q Okay. And at that point in time, did you		11	A I've always had that -- again, at that first
	12	believe that Mr. Bergstein was, as you described		12	meeting, I -- I got that sense that in this
	13	earlier, controlling Mr. Jam?		13	relationship, he's the boss and Kia has no -- no say.
	14	A Oh, yes. I saw that in that meeting, the first		14	Q But the first time that you raised that with
11:20:57	15	meeting, which -- I believe it goes back to 2011, 2012.	11:24:33	15	Ms. -- with Mr. Jam was when things went south, was your
	16	Q Did that concern you?		16	testimony before?
	17	A I was -- I was a bit surprised to see, because		17	A I -- I believe that's -- that's when we started
	18	Kia is a very strong character himself. And when I saw		18	to discuss that. I was just warning him that, "Hey, do
	19	the way they communicated, it was -- disappointed me a		19	you realize that these charges are beyond your means and
11:21:20	20	little bit as to why Kia is taking -- I -- I don't want	11:24:50	20	you are not going to be able to pay that?"
	21	to use the word "abuse," but it was not a eye to eye,		21	He said, "No. These are not mine. These are
	22	two colleague talking to each other. It was a boss who		22	David's. He's going to pay it, so don't worry."
	23	was talking down to --		23	Q Okay. And so approximately when was that?
	24	Q Did -- did you at any point gain an		24	A I think it should have been '14, '15, or
11:21:41	25	understanding why Mr. Jam was taking that, as you	11:25:09	25	even -- it might be even '13 -- '13, '14, '15. I -- I

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11:25:12	1	don't recall exact date when the -- those charges came through.		11:37:51	1	or bookkeeping department. They would record those transactions.	
	2				2		
	3	MR. LATZER: Okay. Let's take a short break.			3	Q And it's your understanding that Mr. Jam was	
	4	THE VIDEOGRAPHER: The time is 11:25 a.m. We			4	generally using this American Express card for personal	
11:25:22	5	are now off the record.		11:38:06	5	expenses; is that correct?	
	6	(A recess was taken.)			6	A I did not say that.	
	7	THE VIDEOGRAPHER: We are back on the record.			7	Q Okay. Was he using the American Express card	
	8	The time is 11:35 a.m.			8	for personal expenses?	
	9	BY MR. LATZER:			9	A There could have been some personal expenses.	
11:35:58	10	Q Sir, before we begin, again, I just want to ask		11:38:17	10	We are very careful as to how to record the personal	
	11	you again, please wait until I finish my question before			11	expenses and not to mingle them with the business	
	12	you respond.			12	expenses.	
	13	A Sure.			13	Q Okay. And whose name was the black card in?	
	14	Q We're -- we're spending a lot of money for a			14	A Kia Jam.	
11:36:09	15	videotaped deposition and we want to make sure --		11:38:32	15	Q Okay. So was it his personal credit card?	
	16	A Sure.			16	A I believe it was his business credit card.	
	17	Q -- it's a clean record. Thank you.			17	Q But your testimony is that in certain	
	18	A Sure.			18	instances, he used it for personal expenses?	
	19	Q Before we broke, you testified regarding a			19	A There could have been some personal expenses in	
11:36:18	20	\$1 million charge that was made on Mr. Jam's black Amex		11:38:49	20	there.	
	21	card; is that correct?			21	Q Okay. And do you have an understanding as to	
	22	A That is correct.			22	how Mr. Bergstein was able to gain access to this card?	
	23	Q Okay.			23	A I believe he had the second copy of the card or	
	24	A About a million dollar. It could have been			24	Kia got a copy for him.	
11:36:27	25	800,000, but something like that. It was a big number.		11:39:03	25	Q Okay.	
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11:36:33	1	Q Okay. And your testimony was that		11:39:03	1	A It was not that he was using cre -- his card.	
	2	Mr. Bergstein caused this charge to be made; is that			2	It was Kia's card and the second copy was obtained for	
	3	correct?			3	David. That was my understanding.	
	4	A That's correct.			4	Q And Mr. Jam -- strike that.	
11:36:42	5	Q Okay. And do you re -- do you know what the		11:39:17	5	So Mr. Jam voluntarily gave Mr. Bergstein a	
	6	\$1 million charge was for?			6	copy of the credit card?	
	7	A They were -- if I recall correctly, a bunch of			7	A I don't think that anybody can force someone to	
	8	antiques he purchased, he bought different items that			8	go and get a card for someone else.	
	9	we -- we never knew what they were.			9	Q Okay. So Mr. Bergstein was authorized to use	
11:37:04	10	Q Okay. Now, did you have access to the monthly		11:39:34	10	the card?	
	11	statements for this Amex card?			11	A That is correct.	
	12	A Yes, we did.			12	Q But your testimony is that this 1 million or so	
	13	Q And you had that in your capacity as the			13	charge was unauthorized?	
	14	manager for Mr. Jam?			14	A I did not say that. I said when he run those	
11:37:21	15	A I did.		11:39:44	15	charges, it came outrageous to us, unexpected to us.	
	16	Q Okay. And did you review those monthly			16	Q There were instances, though, before then where	
	17	statements?			17	Mr. Bergstein had run charges on that card; is that	
	18	A I -- I wouldn't say that I would review the			18	correct?	
	19	monthly statement, but I would receive them. We were			19	A I don't recall that there were charges that --	
11:37:34	20	making payments towards them. And I was aware of those		11:40:03	20	that big in -- in one month. There were charges coming	
	21	charges.			21	from his side but this was a -- a period of time, I	
	22	Q Okay. And did those statements come to you			22	believe, it was a month or two and all of a sudden, he	
	23	every month?			23	put these much charges on the card.	
	24	A They would come in the mail and then we			24	Q Okay.	
11:37:47	25	would -- I would have given it to our accountant or --		11:40:27	25	A Again, these are six, seven, eight years ago	

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11:40:31	1	and my memory does not serve me absolutely precisely in		11:43:35	1	Q Okay. I'm -- I'm going to ask it again. I'm	
	2	order to respond to all these questions. So please			2	trying to understand this flow of monies that you're	
	3	don't take my word as absolute, you know.			3	referring to here.	
	4	Q Okay.			4	Into what account were these monies going from	
11:40:41	5	A Because I just want to make sure that you		11:43:49	5	Swartz IP?	
	6	understand that I'm utilizing my memory of several years			6	A Most of them, if I recall correctly, they were	
	7	ago and I handle 5-, 600 clients, so I don't remember			7	coming to IA --	
	8	everybody's credit card, everybody's charges,			8	Q Okay.	
	9	everybody's transactions. So therefore, I want you to			9	A -- and to K.Jam Media.	
11:41:03	10	be aware of that fact.		11:44:02	10	K.Jam Media became, quote-unquote, David's	
	11	Q Okay. Are you familiar with an entity called			11	company. So we tried to keep K.Jam production purely	
	12	Swartz IP Services Group, Inc.?			12	for Kia and K.Jam Media purely for Kia's business with	
	13	A I heard about the name.			13	David.	
	14	Q Okay. And are you aware that it, at one point,			14	Q Okay. So you said with respect to K.Jam Media,	
11:41:17	15	changed its name to Advisory IP Services, Inc.?			15	that was going to be used for Kia's business with David?	
	16	A I did not know about that.			16	A That is correct.	
	17	Q Okay. So how did you become familiar with			17	Q What business are you referring to?	
	18	Swartz IP Services?			18	A Any transaction that was coming and going, and	
	19	A In the midst of -- I believe it was 2012 or			19	the money was coming into K -- K.Jam Media account or IA	
11:41:35	20	'13, then there was a bunch of big numbers started to			20	account. We were not advised what to expect. We would	
	21	come in and go out. And amongst those were some			21	open the bank account and see there is a half-million	
	22	identified as -- what was the name -- Swartz. And we			22	dollars or \$200,000 or \$100,000 money in there. And we	
	23	recorded that as loan from Swartz.			23	would ask what it is, and the answer would either come	
	24	Q Okay. So you said that there were some big			24	that day, say, "We don't know it yet" or "We know	
11:42:07	25	numbers that started to go in and go out?			25	later." And then we would put it in a suspense account	
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11:42:10	1	A That is correct.		11:45:11	1	until we discovered as to what was the source of that	
	2	Q And from where are you referring?			2	income or that money coming in.	
	3	A What do you mean where?			3	Q Okay. What was your understanding at the time	
	4	Q Where are these big numbers going in and going			4	of the business that Mr. Jam and Mr. Bergstein were	
11:42:15	5	out?		11:45:22	5	involved in?	
	6	A The funds were coming in and going out, okay?			6	A I understood that David Bergstein was involved	
	7	And some of them are 100,000, 200 million, 2 million,			7	in so many different businesses. One of which was it	
	8	you know, in a period of a -- span of perhaps a year or			8	was his forte. He would buy entities that they were in	
	9	six months. Again, I'm not 100 percent sure what was			9	financial difficulties and he would revive them and he	
11:42:32	10	the length of the period of time that these fund --		11:45:47	10	would sell them. That's -- that's -- perhaps he told me	
	11	these money were coming in and going out.			11	or I got the impression of. But during this period of	
	12	Q Okay. I'm just trying to understand from where			12	perhaps ten years that I've known David, I don't think	
	13	they were coming in and going out.			13	that any of the entities that he created or he worked	
	14	Are you referring to a particular account?			14	turned out to be successful business. They all ended up	
11:42:44	15	A They were coming from different sources. At			15	being delinquent in paying their taxes, delinquent	
	16	the time that the money were coming in, we were not told			16	paying -- paying their debts, and just -- just -- it was	
	17	what they were for. So if you'll go back in -- I			17	a chaotic situation.	
	18	believe we filed K.Jam Media tax return about a year or			18	Q Okay. So you understood at the time that	
	19	two later. We filed the tax return and I attached the			19	Mr. Bergstein had some involvement with businesses that	
11:43:10	20	statement to this tax return. I said, "Our records are		11:46:17	15	would purchase distressed assets. Is that fair to say?	
	21	not complete to file a comprehensive tax return."			16		
	22	And then the second meeting that we had with			17		
	23	David, I believe, was to identify as to what are these			18		
	24	funds that are coming and going, where are they coming			19		
11:43:32	25	from and where are they going to.		11:46:35	20		
					21		
					22		
					23		
					24		
					25		

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11:47:03	1	In that meeting, he -- he told me about this	11:49:48	1	been recorded one at a time with exact date, with its
	2	\$20 million legal fee and a story of that, and then in		2	source of incoming fund and the source of outgoing
	3	that meeting, he said, "Majid, I am buying a big company		3	funds.
	4	in San Bernardino. The jo" -- "this company, what it		4	Q Did you gain an understanding at that time as
11:47:22	5	does is to bring airplanes and repair them and sell	11:50:01	5	to why this money was coming in from Swartz IP?
	6	them." And then he sought whether I can bring investors		6	A I have no clue as to why their -- those funds
	7	for him and I never did that.		7	were coming in and they were going out except the fact
	8	Q Okay. So that was in 2014?		8	that I felt that Mr. Bergstein was using K.Jam Media as
	9	A I think it was 2014.		9	a vehicle of bringing these funds in and out. And at
11:47:41	10	Q Let's go back to the 2011, 2012 time frame when	11:50:22	10	that point of time, to be honest with you, I had no
	11	you're seeing all these monies, millions of dollars as		11	reason to believe that they were doing anything wrong or
	12	you described --		12	anything illegal or -- and so therefore, my question was
	13	A Oh, I did not say that those monies come in in		13	like any accountant asking a client, "What is this?"
	14	2011 or 2012.		14	David would tell me, "This is from Swartz" or "This is
11:47:54	15	Q Let -- let me finish.	11:50:44	15	from X company, this is from Y company," and we would
	16	Let's go back to the 2011, 2012 time frame.		16	have booked it exactly as they told us.
	17	A Uh-huh.		17	Q Okay. Did you take any steps to verify the
	18	Q And you understood at that time that		18	accuracy of what they told you?
	19	Mr. Bergstein and Mr. Jam were in business together; is		19	A No. That's not my job.
11:48:05	20	that correct?	11:50:56	20	Q That's not your practice?
	21	A No. Mr. Bergstein and Mr. Jam were not in		21	A That's not my job. I'm not required to do
	22	business together ever.		22	that. When we prepare the financial statement -- our
	23	Q They were never in business together?		23	preparation of the final statement is based on the
	24	A I don't think that they were ever to business		24	representation of the clients. Not --
11:48:15	25	together.	11:51:09	25	Q Okay.
		Page 55			Page 57
11:48:16	1	Q I understood your testimony before was that	11:51:09	1	A I am not doing audit. If I were doing the
	2	they were going to use K.Jam Media for, as you said,		2	audit, then I should have obtained additional
	3	David's and Kia's business?		3	verification of the facts.
	4	A Kia had this business and David needed a		4	But as of -- at -- at the time that what we
11:48:30	5	vehicle to do his business. So therefore, they run it	11:51:27	5	were doing was -- we call it bookkeeping or compilation,
	6	through K.Jam Media. I did not say that Kia and David.		6	and under the compilation rules, everything is booked
	7	To this day, I don't believe that Kia and David were		7	based on the representation of the management. And when
	8	owner of the same entity at once or at least. I don't		8	we issue the financial statement, that report is on the
	9	know.		9	top of that says, "All transactions are there based on
11:48:55	10	Q Okay. But they were involved in -- strike	11:51:45	10	the representation of the management and we formed no
	11	that.		11	opinion about that."
	12	So what did you understand Mr. Bergstein's		12	Q Okay. What about with respect to the entities
	13	business was at that time in the 2011, 2012 time --		13	for which you filed tax returns --
	14	A I had no idea what Mr. Bergstein --		14	A Uh-huh.
11:49:11	15	Q You got to -- you got to let me finish.	11:51:57	15	Q -- do you take steps to verify the accuracy of
	16	A Sorry.		16	client's representations in that regard?
	17	Q What did you understand that Mr. Bergstein's		17	A Again, if we do have some reason to believe
	18	business was in this 2011, 2012 time frame?		18	that the clients are not truthful or are not telling us
	19	A I don't have -- I did not have a good		19	the truth, first of all, we would not file tax return.
11:49:24	20	understanding of what he was doing then.	11:52:17	20	And if I don't have any reason to believe that there is
	21	Q Okay. So when did you start to see these		21	anything wrong, I would file the tax return based on
	22	millions of dollars coming in from Swartz IP?		22	their representation. And again, keep in mind that tax
	23	A I don't recall exactly. We have had financial		23	return is being signed by the taxpayer under the penalty
	24	statements that we have produced to government, to		24	of perjury, and I sign based on the information that the
11:49:44	25	Mr. Wiechert's office, so all those transactions have	11:52:37	25	clients provide. I make sure this tax return prepared

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11:52:41	1	according to the law.	11:55:22	1	with which Mr. Jam was affiliated?
2	Q	Okay. So you -- you testified -- testified	2	A	Yes, he was. And if I'm not mistaken, for a
3		before to seeing money, millions of dollars coming from	3		short period of time, we were even doing accounting for
4		Swartz IP?	4		that entity, but we never prepare the tax return for
11:52:51	5	A I did not say million dollars from Swartz IP.	11:55:40	5	Pineboard.
6		I said I saw millions of dollars that are coming in and	6	Q	Okay. Did you have a written and signed
7		going. Some of them were from Swartz. I don't know	7		engagement agreement with Pineboard Holdings, Inc.?
8		whether millions or hundreds of thousand.	8	A	I don't think that the relationship lasted that
9	Q	And from what other entities were these monies	9		long. I mean, it came for a short period of time,
11:53:09	10	coming from?	10		again, when Kia was forming these entities, he would set
11	A	I don't know the name.	11		up the bank account and he would add my name to the bank
12	Q	Okay. Did you understand them to be entities	12		account so I knew I could have access to it, so I -- I
13		with which Mr. Jam was affiliated?	13		would see what's going on. But I think Pineboard was
14	A	No. None of them -- none of them were entities	14		a -- for a short period of time, we were doing it and
11:53:21	15	that's related to Mr. Jam.	15		then they took it over. In fact, they hired an in-house
16	Q	Okay. Were they entities with which	16		accountant. David hired an in-house accountant. A guy
17		Mr. Bergstein was affiliated?	17		named -- I introduced him to them. I don't -- I don't
18	A	I -- I think they were.	18		remember his name.
19	Q	Okay. Did you ever ask anyone why monies where	19		Q His first name Evan?
11:53:42	20	coming in from Swartz IP at this time?	20	A	No. Evan -- Evan -- last name was Schwabsky,
21	A	Yes. I recall in a meeting when -- when we	21		something like that. He was involved with Sovrin, Evan.
22		wanted to file the K.Jam Media tax return, and we did	22	Q	You -- you testified before that they took it
23		not have answers to what was the sources of these funds	23		over referring to Pineboard Holdings.
24		coming in, I do recall that I called Kia and Kia came to	24		Who is "they"?
11:54:06	25	our office from L.A. to Orange County and we spend the	25	A	David.
		Page 59			Page 61
11:54:10	1	day and he told us that these monies are from these	11:56:58	1	Q Okay. Are you referring to someone in addition
2		sources and this one is income, this was as a loan, this	2		to David?
3		was a -- a liability. So we booked them according to	3	A	David had the -- had his people behind him.
4		what he told us.	4		David was not a one-man show.
11:54:25	5	Q Okay. Do you have an understanding as you sit	5	Q	Right.
6		here today what type of business that Swartz IP was	6		Mr. Jam was one of those people?
7		engaged in?	7	A	No. Mr. Jam was not one of those people.
8	A	I have no knowledge of Swartz. I don't know	8		David had his own accountants, CPAs, financial advisors,
9		what they do and -- not even today.	9		everything. So --
11:54:40	10	Q Okay. Are you aware that Mr. Jam has	10	Q	Okay. Do you understand that Pineboard was
11		identified himself as the vice president of Swartz IP?	11		involved -- strike that.
12	A	Never know that. Never heard that.	12		What type of business was Pineboard involved in
13	Q	Okay. Do you understand that Mr. Jam had a	13		as you understood?
14		role with respect to Swartz IP?	14	A	Nothing. I -- I never dealt with -- as I said,
11:54:55	15	A To this date, I had no knowledge of that.	15		I -- my dealing with Pineboard was for a very short
16	Q	Are you aware of a transaction between Swartz	16		period of time, and I don't think that there were much
17		IP and the plaintiff in this lawsuit, Wimbledon	17		transaction at the time that I -- I was involved with.
18		Class TT?	18	Q	Okay.
19	A	No, I do not.	19	A	Again, if you show me a bank transaction that
11:55:09	20	Q Okay. Are you familiar with an entity called	20		there were thousand of dollars are coming and going,
21		Pineboard Holdings, Inc.?	21		just a fact that I don't remember at this second.
22	A	I heard the name.	22	Q	Uh-huh.
23	Q	Okay. What is Pineboard?	23		Okay. Let me show you what I'm marking as
24	A	I have no idea.	24		Exhibit 34.
11:55:21	25	Q Okay. Do you understand that it's a company	25	A	34? I see it.

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11:58:25	1	THE REPORTER: 35.		12:00:22	1	someone to sign on your behalf?	
	2	MR. LATZER: Sorry. 35.			2	A I have no clue. This is very strange. I have	
	3	(Exhibit 35 was marked for			3	never seen it. Because normally, I was the one who	
	4	identification by the Court Reporter			4	would initiate opening the bank account because I had	
11:58:27	5	and is attached hereto.)		12:00:34	5	the relationship with the Wells Fargo bank here. So we	
	6	BY MR. LATZER:			6	would open the bank account just by mere -- a phone call	
	7	Q Sir, I'm showing you a document that's			7	and they would send us these information, we would sign	
	8	identified at the top as a business account application.			8	them and send them in and they would accept that. But	
	9	A Uh-huh.			9	this signature, this is not my signature.	
11:58:57	10	Q Do you see that?		12:00:56	10	Q Okay. Do you know if, in fact, you were a	
	11	A That's correct.			11	signatory on the Pineboard Holdings account?	
	12	Q And this is for Pineboard Holdings; is that			12	A I think I was for a period of time.	
	13	correct?			13	Q Okay. As a signatory on the account, that	
	14	A That's correct.		12:01:22	15	meant you had access to the account to authorize	
11:59:03	15	Q Have you seen this document before?			16	transactions?	
	16	A I don't recall this because as you see, my			17	A I had the access to the bank account, I had --	
	17	signature is -- is not on it. I'm not the -- as I was			18	if we had checks, I could sign the checks. Yes, I did.	
	18	saying, I did not see it. I see my name is on it, okay,			19	Q Okay. Let me direct you to page 3 of this	
	19	but I don't recall signing or at least my signature is		12:01:35	20	document.	
11:59:27	20	not on this.			21	A Uh-huh.	
	21	Q Well, let me direct you --			22	Q On the top left, it says "Owner key individual,	
	22	A Hold on.			23	one information."	
	23	Q -- to the last page.			24	Do you see that?	
	24	A Hold on. Hold on. No. No. Hold on.		12:01:43	25	A Uh-huh.	
11:59:31	25	Here's my signature -- it says "Najmaddin			25	Q And the customer name is identified as Mr. Jam?	
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11:59:33	1	Zarrinkelk" but that's not my signature. That's not my		12:01:47	1	A That's correct.	
	2	signature.			2	Q And underneath that, it says "manager"?	
	3	Q Okay.			3	A Uh-huh.	
	4	A Here --			4	Q Okay. Did you understand that Mr. Jam was the	
11:59:39	5	Q Are you looking at page 4 of 4 of the document?		12:01:53	5	manager for Pineboard Holdings, Inc.?	
	6	A Yes.			6	A It could have been. That's correct.	
	7	Q Okay.			7	Q Okay. Do you understand that Mr. Jam	
	8	A I'm looking at the page 4 of the document. It			8	established Pineboard Holdings, Inc.?	
	9	has my name but that's not my signature.			9	A Most probably.	
11:59:51	10	Q Okay. Is it your testimony that someone signed		12:02:09	10	Q Okay.	
	11	this document on your behalf?			11	A Mr. Jam is very good in terms of opening a	
	12	A I'm saying this is not my signature.			12	company and opening the bank account for whatever	
	13	Q Okay. So you didn't, in fact, sign this			13	reason. He just simply does that without -- sometimes	
	14	document?			14	he does it before even discuss it with me.	
12:00:02	15	A I did not sign this document.		12:02:27	15	Q Okay. Now, if you could turn to page 2 of this	
	16	Q Did you authorize someone to sign on your			16	document where it says "business information."	
	17	behalf?			17	A Uh-huh.	
	18	A I never authorized anybody to sign anything on			18	Q About halfway down the page, it says, "Date	
	19	my behalf.			19	originally established."	
12:00:11	20	Q You've never done that ever?		12:02:39	20	Do you see that? Says "September 8, 2011."	
	21	A Ever.			21	I'm looking on the left-hand side.	
	22	Q Okay. You never authorized Mr. Jam to sign on			22	A Okay. The filing date, September 8, 2011. I'm	
	23	your behalf?			23	looking at the bank who's on the -- where -- where do	
	24	A No.			24	you see?	
12:00:19	25	Q Okay. Do you know what might have prompted		12:02:55	25	Q Are you on page 2 of the document?	

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12:02:57	1	A	I am on the -- oh, yes. Date originally established, yes.	12:05:01	1	and such with a group of friends. Can you open the bank account?"	
	2	Q	Yeah.		3	I'd say, "Sure."	
	4	A	September of 2011.		4	He calls one of these online companies that set	
12:03:03	5	Q	Okay. Do you recall Pineboard Holdings Inc. being established at that time?	12:05:18	5	up the corporation. Parasec is one of them. And then	
	6	A	If here it says, it must have.		6	they form the entity. They send the power -- the	
	7	Q	Okay. And to the right, the street address for		7	article of incorporation and then we would apply for the	
	8	A	Pineboard Holdings, Inc. is identified as 34 Executive		8	federal ID number then I would forward it to the bank	
12:03:18	9	Q	Park, Suite 210?	12:05:37	9	then bank would open the bank account. This is -- this	
	10	A	That's not -- my address.		10	is what you used to be. Not anymore. These days, banks	
	11	Q	That's your address.		11	don't do that.	
	12	A	That's -- that's the address on this card.		12	Q Okay. So do you recall that procedure	
	13	Q	Okay.		13	happening with respect to Pineboard?	
12:03:24	14	A	As I said, normally, I would open these bank --		14	A Must have.	
	15	Q	bank accounts for -- for him. He would ask me to open	12:05:48	15	Q Do you recall that procedure happening with	
	16	A	it. He would send me a copy of the article of		16	respect to Pineboard Inc. -- Holdings, Inc.?	
	17	Q	incorporation. We would get the federal ID number. We		17	A Must have.	
	18	A	would send it to the bank. That bank would send this to		18	Q Okay. And do you recall a discussion with	
12:03:41	19	Q	us. We would sign it and send it back and the bank	12:06:02	19	Mr. Jam as to why he was establishing this Pineboard	
	20	A	account is -- and if you look at the line below that		20	Holdings company?	
	21	Q	original date, you see that, it says "annual gross		21	A We must have, but I don't recall what was the	
	22	A	income" of a thousand dollars?		22	purpose of that. Here I see, it says, "Industry,	
	23	Q	Uh-huh.		23	professional, scientific, technical service." I have no	
12:03:54	24	A	That tells you how big a company it was or was	12:06:17	24	clue as to what it means.	
	25	Q			25	Q Okay. Let me show you what's marked as	
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12:03:57	1	A	supposed to be at the time.	12:06:51	1	Exhibit 36.	
	2	Q	Do you recall -- the process that you just		2	(Exhibit 36 was marked for	
	3	A	described before with the articles of incorporation		3	identification by the Court Reporter	
	4	Q	being sent to you, did that happen with respect to		4	and is attached hereto.)	
12:04:09	5	A	Pineboard Holdings, Inc.?	12:06:53	5	BY MR. LATZER:	
	6	Q	Must have. Otherwise, the bank would not have		6	Q I believe you testified earlier as to your	
	7	A	opened the bank.		7	familiarity with an entity called Integrated	
	8	Q	Okay. Now, if you look at the first page of		8	Administration?	
	9	A	this document, there are two account numbers listed.		9	A That's correct.	
12:04:19	10	Q	One ending in 9106.	12:07:17	10	Q Okay. And this is one of Mr. Jam's entities;	
	11	A	Do you see that?		11	is that correct?	
	12	Q	Uh-huh.		12	A That is correct.	
	13	A	And the other ending in 2536?		13	Q Okay.	
	14	Q	Uh-huh.		14	A It was a subsidiary of K.Jam Media at the time.	
12:04:25	15	A	Okay. So do you understand that you were the	12:07:28	15	Q And what was Mr. Jam's relationship to K.Jam	
	16	Q	authorized signatory for both of those accounts?		16	Media?	
	17	A	If my name was on that, I would have access to		17	A Mr. Jam was the 100 percent owner of K.Jam	
	18	Q	both, and I had the authority to transact on both.		18	Media.	
	19	A	Okay. Do you recall a discussion with Mr. Jam		19	Q Okay. And K.Jam meaning it was the 100 percent	
12:04:43	20	Q	at any point regarding Pineboard Holdings, Inc.?	12:07:40	20	owner of Integrated Administration?	
	21	A	Again, this is -- this is how it happens. Kia		21	A It was decided later on to be that way.	
	22	Q	calls me and says, "Majid, I want to open my company,		22	Q Okay. Do you understand what the ownership	
	23	A	Pineboard."		23	structure was as of the 2011 and 2013 time frame?	
	24	Q	And I say, "What is this for?"		24	A As I said, at the time that we opened it, it	
12:04:57	25	A	He says, "Oh, I'm getting into business of such	12:07:58	25	was not clear, but later on, it was decided that	

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12:08:03	1	Integrated Ad- -- Administration to be owned by K.Jam		12:10:36	1	Q Okay.	
	2	Media. So it became a subsidiary of it.			2	A As part of K.Jam Media.	
	3	Q Okay. When -- approximately when was that			3	Q Okay. What do you mean "as part of K.Jam	
	4	decided?			4	Media"?	
12:08:14	5	A I can't tell you exact date but must have been		12:10:42	5	A Because this was a subsidiary of K.Jam Media,	
	6	within a period of time.			6	so we did not file a separate tax return for Integrated	
	7	Q Okay. And what type of business was Integrated			7	Administration.	
	8	Administration --			8	Q Okay. But the tax return for K.Jam Media would	
12:08:24	9	A Integrated Administration --			9	refer to Integrated Administration?	
10	Q Let -- let me finish.			12:10:58	10	A That's correct. That's correct.	
11	What type of business was Integrated				11	Q Your testimony is that you had no obligation to	
12	Administration in?				12	file a tax return separately for Integrated	
13	A Integrated Administration was a payroll				13	Administration?	
14	company.				14	A That is correct. Because it was a subsidiary	
15	Q Okay. What did that entail?			12:11:09	15	so we would consolidate the financial statement of K.Jam	
16	A It was running payroll for the David Bergstein				16	Media which was not only this. There was a couple of	
17	entities, different entities.				17	other entities in there, okay, and then we would file a	
18	Q Did it run payroll for any entities other than				18	consolidated return.	
19	David Bergstein entities?				19	Q Do you recall whether you did that for 2011?	
20	A I don't recall.			12:11:31	20	A Do I recall?	
21	Q Did it run payroll for Mr. Jam's entities?				21	Q Uh-huh.	
22	A No. Mr. Jam had his own pay- -- payroll.				22	A Yes.	
23	Q Okay. And how specifically did it run payroll				23	Q And did you do it for 2012?	
24	for David Bergstein's entities?				24	A Yes, I did.	
25	A David would send us a list of the employees and			12:11:36	25	Q 2013?	
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12:09:19	1	David would say, "This is for Sovrin. This is for" --		12:11:38	1	A Yes, sir.	
	2	there were two or three entities, okay, and then we			2	Q '14?	
	3	would run them then we would allocate their cost and we			3	A Certainly.	
12:09:38	4	would send it to their accountant. They would record it			4	Q Okay. Okay. Let's look at the Exhibit 36 that	
	5	accordingly.		12:12:05	5	I placed in front of you before.	
	6	Q Do you recall when Integrated Administration			6	This is another business account application;	
	7	was established?			7	is that correct?	
	8	A I think it was in 2011, and here, I see it's			8	A This is what?	
	9	August of 2011 which seems to be correct.			9	Q A business account application?	
12:10:01	10	Q Okay. And do you recall a discussion with --		12:12:14	10	A Uh-huh.	
	11	with Mr. Jam regarding the establishment of Integrated			11	Q And this is with respect to Integrated	
	12	Administration?			12	Administration?	
	13	A Nothing in specific. As I said, this is the --			13	A Uh-huh.	
	14	this was very routine. He would call me and say,			14	Q Okay. Can you turn to the last page?	
12:10:15	15	"Majid, open up this bank account for me and here is the		12:12:21	15	A Uh-huh.	
	16	article of incorporation." And I would do that.			16	Q There is a spot on the last page for your	
	17	Q Okay. What was your relationship with			17	signature but --	
	18	Integrated Administration?			18	A Uh-huh.	
	19	A Again, same as the other entities, accountant.			19	Q -- it's blank.	
12:10:30	20	Q I'm sorry. Same --		12:12:28	20	Do you agree with that?	
	21	A Accountant.			21	A Do I agree with that?	
	22	Q Accounting services?			22	Q Yeah, that the spot is blank.	
	23	A That's correct.			23	A I don't know when this copy was made.	
	24	Q Okay. You file tax returns?			24	Q But the one -- the copy that is in front of	
12:10:36	25	A That is correct.		12:12:39	25	you, it's not signed by you?	

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12:12:42	1	A	That is correct.	12:50:54	1	identification by the Court Reporter	
	2	Q	Okay. Do you recall ever signing this business		2	and is attached hereto.)	
	3		account application?		3	BY MR. LATZER:	
	4	A	If I did not sign it, I -- I would not have		4	Q	This is an Advantage Business Package Checking
12:12:48	5		access to -- to it. And I think the way that this would	12:51:06	5	statement for Pineboard Holdings, Inc.?	
	6		have worked is they would send it to me. I would		6	A	Uh-huh.
	7		forward it to Kia. Kia would sign it and then send it		7	Q	Do you recall seeing this document before?
	8		back to me. I would add my signature to it and I would		8	A	Yes. I know this document because my -- some
	9		forward it to the bank.		9		of the entries in there was made by me.
12:13:05	10	Q	Okay. So you did, in fact, have access to	12:51:27	10	Q	Okay. So this is a statement for Pineboard's
	11		Integrated Administration bank account?		11	bank account and specifically the account ending 9106;	
	12	A	That's correct. That's correct.		12	is that correct?	
	13	Q	Okay. So even though this is unsigned, you		13	A	That is correct.
	14		believe that you did sign an account application at some		14	Q	Okay. And that's one of the accounts for which
12:13:17	15		point?	12:51:37	15	you were an authorized signatory; is that correct?	
	16	A	That is correct.		16	A	That is correct.
	17	Q	Okay. And that's with respect to the account		17	Q	Okay. Let's look at page 2 of the statement
	18		ending in 1578?		18		and specifically on April 18 of 2012, there was a
	19	A	I don't know the exact account number, but if		19		deposit into the account of \$2,035,031.61.
12:13:26	20		that's the account number for Integrated, yes.	12:51:57	20	Do you see that?	
	21	Q	Okay. If you could take a look at the first		21	A	That is correct.
	22		page. There is an account number.		22	Q	And that deposit was from Physicians Management
	23	A	Yeah. I -- I see that.		23	Practice.	
	24	Q	Okay. Are you aware of any other bank accounts		24	Do you see that?	
12:13:38	25		other than the one ending in 1578 for Integrated	12:52:12	25	A	That's correct.
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12:13:41	1		Administration?	12:52:13	1	Q	Okay. What is Physicians Management?
	2	A	I don't recall.		2	A	I have no idea.
	3	MR. LATZER:	Would you guys be okay with		3	Q	Okay. Do you have any idea why Pineboard was
	4		breaking for lunch? I'm at a good stopping point so		4		receiving these monies at this time?
12:14:22	5		let's do that.	12:52:25	5	A	No.
	6	THE VIDEOGRAPHER:	The time is 12:14 p.m. We		6	Q	Okay. Did you have any discussion with Mr. Jam
	7		are now off the record.		7		regarding why Pineboard was receiving monies at this
	8	(A lunch recess was taken.)			8		time?
	9	THE VIDEOGRAPHER:	We are back on the record.		9	A	No, because I was not handling Pineboard, so it
12:50:05	10		The time is 12:49 p.m.	12:52:38	10		was not my responsibility.
	11	BY MR. LATZER:			11	Q	You weren't handling Pineboard but you were an
	12	Q	Sir, before we broke for lunch, we were		12	authorized signatory --	
	13		discussing certain monies that were coming in from		13	A	That is correct.
	14		Swartz IP.		14	Q	Okay. Who was handling Pineboard?
12:50:19	15		Do you recall that?	12:52:49	15	A	David and Kia.
	16	A	I've seen money coming from Swartz IP.		16	Q	David and Kia work together handling Pineboard?
	17	Q	Okay. I -- I believe your testimony was that		17	A	I suppose, because the instruction was coming
	18		money was coming to Swartz IP or from Swartz IP to		18		from them.
	19		Integrated Administration; is that correct?		19	Q	They were both providing you instruction?
12:50:35	20	A	To one of the entities, I can't right now say	12:53:01	20	A	Uh-huh.
	21		seven years ago, whether it came to IA or K.Jam Media		21	Q	With respect to these transfers of money?
	22		but it came to one of these entities, yes.		22	A	That is true.
	23	Q	Okay. Let me show you what's been marked as		23	Q	Okay. Do you recall receiving instruction from
	24		Exhibit 37.		24		David or Kia with respect to this money that came from
12:50:54	25		(Exhibit 37 was marked for	12:53:11	25		Physicians Management?

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12:53:11	1	A	Uh-huh.	12:55:34	1	Q	-- and the first of those two says, "Business
	2	Q	You do recall?		2		checking from Pineboard to ZKCO for wire to Swartz."
	3	A	I don't recall what was that for. No, I don't.		3		Do you see that?
	4	Q	Okay. But do you recall -- after the money		4	A	Not to Swartz. To Gen Health. The second one
12:53:18	5		or -- at or around the time the money came in from	12:55:51	5		is -- the second 500,000 after the 450, this is -- this
	6		Physicians Management, do you recall any instruction		6		is exactly my signature description, "From Pineboard to
	7		from Mr. Jam or Mr. Bergstein with respect to the		7		ZKCO wire to Gen Health." And then next one says, "From
	8		disbursement of those monies?		8		Pineboard to ZKCO wires to Don Carroll." Then another
	9	A	That is correct. I receive the instruction to		9		one, it says, "From Pineboard to ZKCO for wire to
12:53:31	10		disburse that and those are -- those four, five	12:56:14	10		Swartz" and then "From Pineboard to Swartz" again. Let
	11		disbursements -- I made that because those are my --		11		me tell you what is ZKCO wire means.
	12		my -- what do you call it -- my signature description.		12		At that point of time, I had the wire -- I was
	13	Q	Okay. So you received those instructions from		13		able to wire funds from ZKCO account. Okay. They did
	14		both Mr. Jam and Mr. Bergstein?		14		not have that. So therefore, in order to expedite the
12:53:54	15	A	Either Mr. Jam or Mr. Bergstein.	12:56:43	15		transfer of funds, they would call me and say, "Majid,
	16	Q	They were operating in tandem as far as you are		16		can you please wire this \$500,000 to such and such
	17		concerned?		17		person?" And I would transfer that to our wire account
	18	A	That is correct.		18		to ZKCO wire account. And then from there, I was -- I
	19	Q	Okay. Now, let's focus on the transfer on 4/19		19		had the ability of wiring it to third party. And my
12:54:10	20		and it's an entry of \$450,000 from Pineboard to IA.	12:57:04	20		description clearly says where the money is coming from,
	21		Do you see that?		21		where is it going to, and what is the purpose. Okay.
	22	A	Uh-huh. That's correct.		22		In the -- I had this much room to describe or put the
	23	Q	Okay. So IA is referring to Integrated		23		description. So this is my signature description.
	24		Administration?		24		From, to, for what.
12:54:19	25	A	That's correct.	12:57:29	25	Q	Okay. So you -- I think you described yourself
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12:54:20	1	Q	Okay. And this is a transfer that was	12:57:33	1		as -- where you were the facilitator for these
	2		authorized by Mr. Jam or Mr. Bergstein or both of them?		2		transactions?
	3	A	That's correct.		3		A That is correct.
	4	Q	Okay. And do you have an understanding as to		4		Q Okay. Now, let's focus on the first of the
12:54:29	5		why Pineboard was transferring \$450,000 to Integrated	12:57:44	5		four that you just described, the \$500,000 payment from
	6		Administration?		6		Pineboard ultimately to General Health.
	7	A	No. At that point of time, these monies were		7		Do you see that?
	8		flying from one account to the other account without		8		A That's correct.
	9		telling us what happened. As you see, that the money		9		Q Okay. Now, what was your understanding as to
12:54:46	10		came on the 4/18 and then by 4/19, it's gone.	12:57:58	10		the purpose of that payment?
	11	Q	It's all gone?		11		A I had no understanding and I did not know and I
	12	A	All gone.		12		did not care at that -- at -- at the time. Again, I was
	13		So they were just running it through these		13		just simply being a help to Mr. Jam and he asked me,
	14		entities and we had no clue and, again, this was not my		14		"Can you make this transfer?" And I did that.
	15	A	client so it was not my responsibility but I had access	12:58:20	15		Q Okay. Is that true for the remaining three
	16		and -- and I was the facilitator in terms of just the		16		transactions --
	17		banking side of it.		17		A All of that. All three. All four of them.
	18	Q	Okay. So Mr. Bergstein and Mr. Jam were		18		Five of them.
	19		running monies through this account rapidly at this		19		Q Okay. Now, did you have an understanding why
12:55:18	20		period of time?	12:58:29	20		these monies couldn't come directly from the originating
	21	A	Again, I'm talking about these four, five as an		21		source, Pineboard?
	22		example.		22		A No, I had no -- again, this is not my client.
	23	Q	Okay. All right. So let's look at the two		23		I did not know anything. The only involvement that I
	24		transactions on 4/19, the last --		24		had was because of the fact that I was on this account,
12:55:34	25	A	Uh-huh.	12:58:46	25		I had this signatory, and then I had the ability of

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12:58:51	1	wiring funds from my account. So I would transfer it		13:01:29	1	fee in exchange for facilitate- -- facilitating these	
	2	from Pineboard to ZKCO wire and then wire it.			2	sort of transfers?	
	3	Then when -- when I saw that these number of			3	A No. I was just charging my hourly rate. If it	
	4	wires was increasing, so what we did was we set up a			4	took me half an hour, I would charge him half an hour.	
12:59:05	5	wire account for K.Jam Media so they didn't have to hit		13:01:41	5	If it take -- took me 15 minutes, I would charge them	
	6	ZKCO account. So we set up one account -- one wire			6	15 minutes.	
	7	account for K.Jam Media. In the following year, you			7	Q Okay. And you never had a discussion with	
	8	would see that the money goes directly if it's coming			8	either Mr. Bergstein or Mr. Jam with respect to the	
	9	from here, goes to K.Jam Media wire account, and then			9	purpose or the nature of these transactions that we've	
12:59:30	10	from that wire account to whatever they were -- they		13:02:07	10	been discussing on this statement?	
	11	were going.			11	A As long as they did not hit the accounts that	
	12	Q Okay. So K.Jam Media became the facilitator?			12	we were handling it, like K.Jam Media, it was irrelevant	
	13	A That is correct.			13	to me.	
	14	Q They took over for you?			14	Q Okay. I guess I'm a little confused, though,	
12:59:39	15	A I'm sorry, what?		13:02:21	15	because you're the signatory on this account --	
	16	Q They took over for you as the facilitator?			16	A That is true.	
	17	A The account?			17	Q -- but you're telling me that you weren't	
	18	Q Right.			18	handling this account?	
	19	A Okay. I didn't -- when I saw that these			19	A That's correct.	
12:59:44	20	transactions was so many and so large, I didn't want to		13:02:27	20	Q And your testimony is that Mr. Bergstein was	
	21	have anything to do with that. So we set up the account			21	handling this account?	
	22	for K.Jam Media so we could do it through there.			22	A This is -- this is their money, they were	
	23	Although I was doing it at the same time -- at -- at			23	handling it. I was just a facilitator because I had the	
	24	that time, too. Again, I was the person who was			24	access and I had this relationship with Wells Fargo that	
13:00:03	25	initiating the wires.		13:02:42	25	if I wanted to open a bank account, I could open it from	
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13:00:05	1	Q Okay. Why didn't you want anything to do with		13:02:45	1	my office instead of going to the branch and setting up	
	2	it?			2	the account so --	
	3	A Again, the first time was one or two			3	Q This was Mr. Bergstein and Mr. Jam's money,	
	4	transaction then I saw that there were too many, I had			4	though?	
13:00:17	5	no reason to mingle them with my accounting practice.		13:02:54	5	A That is correct. That was entirely there. It	
	6	So I asked them to set up a -- their own account, so I			6	never hit the accounts that we were handling, so I	
	7	facilitated that. We set up -- setting up the wire			7	didn't concern myself with it.	
	8	account with Wells Fargo is not an easy task. So you			8	Q Let me show you what I'm marking as Exhibit 38.	
	9	have to go through so many steps in order to get it			9	A 38.	
13:00:35	10	done, so that's what we did.		13:03:17	10	(Exhibit 38 was marked for	
	11	Q Okay. Did you consider it problematic to your			11	identification by the Court Reporter	
	12	accounting practice that you were serving as the			12	and is attached hereto.)	
	13	facilitator?			13	BY MR. LATZER:	
	14	A I wasn't -- I wasn't -- again, this was not			14	Q This, sir, is a bank -- a bank statement for	
13:00:44	15	money that I was managing it. I had no reason to be		13:03:39	15	Swartz IP Services Group, Inc. for the account number	
	16	dealing with them, so that's what we did.			16	ending in 9114 and at the time period of April 1st, 2012	
	17	Q Okay. When did you see that these transfers			17	to April 30th, 2012.	
	18	were increasing in volume?			18	Do you see that?	
	19	A I think they were more or less in 2012 and '13,			19	A That's correct.	
13:01:07	20	most of them, I think. Again, this is five, six years		13:03:52	20	Q Okay. Have you seen this bank statement	
	21	ago. You have all -- a- -- I don't know whether you			21	before?	
	22	have all of the accounting records that we provided to			22	A No. Never.	
	23	Mr. Wiechert and also to the government. If you have,			23	Q Let's turn to page 2, if you can?	
	24	you can clearly see all these transactions.			24	A I am.	
13:01:26	25	Q Okay. And so did you or your firm receive a		13:04:02	25	Q Okay. Now, we see a transaction on 4/19, it's	

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13:04:09	1	the first one on here.		13:06:47	1	A That is correct.	
	2	A Uh-huh.			2	Q Let's look at the transaction on 4/20.	
	3	Q Now, do you agree with me that this refers to			3	A Uh-huh.	
	4	the monies that we just looked at on the Pineboard			4	Q The second to the last one on the page. It's	
13:04:18	5	account?		13:07:00	5	a -- a withdrawal of \$1 million.	
	6	A No. I'm not sure. Let me see. Yes, this			6	Do you see that?	
	7	should be the combination of those two \$500,000. And as			7	A Uh-huh.	
	8	you see, the initiator is Zarrinkelk Kashefiour.			8	Q Okay. And the recipient of the \$1 million is	
	9	That's the name of our firm because the wire account was			9	Societe -- Societe Generale.	
13:04:43	10	under our name.		13:07:10	10	Do you see that?	
	11	Q Right.			11	A That's correct.	
	12	So there is no reference here to the actual			12	Q Okay. Do you have any understanding as to why	
	13	originating source which was Pineboard?			13	the monies were transferred on 4/20 to Societe Generale?	
	14	A No, it's not, because the bank would only see			14	A No.	
13:04:55	15	who is the sender. And the sender was ZKCO wire		13:07:26	15	Q No.	
	16	account.			16	Okay. I'm going to show you what's been marked	
	17	Q Okay. So this 4/19 transaction is a million			17	as Exhibit 39.	
	18	dollars that was deposited into Swartz IP account; is			18	(Exhibit 39 was marked for	
	19	that correct?			19	identification by the Court Reporter	
13:05:18	20	A That's correct.		13:07:44	20	and is attached hereto.)	
	21	Q And you on behalf of Pineboard made two			21	BY MR. LATZER:	
	22	separate \$500,000 transfers?			22	Q And this is a bank statement for Swartz IP	
	23	A Yes.			23	Services Group for the account ending in 9114 and for	
	24	Q You facilitated those transfers?			24	the time period of December 1st, 2013 through	
13:05:28	25	A That is correct.		13:08:12	25	December 31st, 2013.	
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13:05:29	1	Q Okay. And they were deposited into the account		13:08:14	1	Do you see that?	
	2	as one, \$1 million transfer?			2	A That's correct.	
	3	A That's -- that's very surprising because			3	Q Okay. Have you seen this document before?	
	4	normally, banks don't do it like that. They normally			4	A Never.	
13:05:39	5	show one transaction at a time so whether this represent		13:08:21	5	Q Okay. Let's look at the first transaction on	
	6	those two 500,000 or something different, I don't know.			6	page 2.	
	7	Q And did you have an understanding that Mr. Jam			7	Do you see that?	
	8	and Mr. Bergstein did not want the recipient of this			8	A Yes.	
	9	\$1 million to know that the actual transferor of the			9	Q So this is a December 6th transaction and it	
13:06:02	10	funds was Pineboard?		13:08:38	10	appears to show that \$50,000 was transferred from your	
	11	A It never crossed my mind. This is the first			11	firm by order of K.Jam Media to Swartz IP; is that	
	12	time that you're bringing it up.			12	correct?	
	13	Q Okay. Did you talk about that at all with the			13	A I think this is the time that we set up the	
	14	government when you met with them in the winter or fall			14	K.Jam Media wire account. As you see, it says "K.Jam	
	15	of 2017?		13:09:01	15	Media," but the originator had my name on it because I	
13:06:12	16	A If they asked me, I -- I answered them the same			16	was originating it. But this must have come -- I -- I	
	17	way.			17	think -- I'm not 100 percent sure -- I think this wire	
	18	Q Okay. You were truthful in all your responses			18	was sent from K.Jam Media wire account that I was	
	19	to the government?			19	previously saying that we established.	
13:06:21	20	A I think I was.		13:09:21	20	Q Okay. So at this point in time, were you still	
	21	Q Okay. And I believe this would be consistent			21	serving as the facilitator for these sorts of	
	22	with your testimony before. You, as you sit here today,			22	transactions?	
	23	don't have an understanding as to the purpose of this			23	A Yes.	
	24	\$1 million payment from Pineboard through your account			24	Q Okay. And do you recall --	
13:06:46	25	to Swartz IP?		13:09:30	25	A Again, this is a -- just about a couple of	

				Page 90	Page 92	
13:09:33	1	months later than that.		13:12:42	1	Q Okay. Well --
	2	Q Okay. And do you recall who specifically			2	A But the ones that's going out of their account,
	3	authorized this transaction?			3	was out of my control.
	4	A No. At this time, no.			4	Q I understand.
13:09:44	5	Q Okay. It would have been another transaction		13:12:46	5	I'm just asking you that aside whether you have
	6	pertaining to Mr. Bergstein and Mr. Jam?			6	any knowledge of what Broadway --
	7	A That is correct. Let me tell you one			7	A No, I don't.
	8	additional statement, if I may.			8	Q Let me finish.
	9	During this -- I was subpoenaed by SEC first to			9	That aside whether you have any knowledge of
13:10:07	10	produce document. And during that process, we produced		13:12:55	10	what Broadway 4D Theaters is?
	11	pretty much everything from 2000 -- I think it was 2010			11	A No, I don't.
	12	or '11 all the way to 2017. Financial statement, bank			12	Q Okay. Do you know whether Mr. Jam is
	13	statement, credit card statement, tax return, and then			13	affiliated with that entity?
	14	in that interview, again, I was subpoenaed to appear for			14	A Broadway 4 -- 4D, no.
13:10:36	15	that interview which I was supposed to go before the		13:13:08	15	Q Do you know if Mr. Bergstein is affiliated with
	16	grand jury, but they decided my testimony was sufficient			16	that entity?
	17	so they didn't take me there. They asked me all these			17	A I never heard of that entity before.
	18	questions. They had all those financial statement,			18	Q Okay. Do you agree with me that this statement
	19	financial information.			19	shows that three days after Swartz IP received \$50,000
13:10:52	20	So here me sitting here, I -- I can't recall on		13:13:31	20	from K.Jam Media that \$41,672 was transferred to
	21	December 6 of 2013 what I did or what I received. We			21	Broadway 4D Theaters?
	22	gave them every single e-mail that we had. We gave them			22	A What is the importance of my agreement with
	23	every copy of every document even if it was a posted			23	this statement of yours?
	24	note. The attorneys -- my attorneys came in our office			24	Q I'm just asking the question.
13:11:18	25	and they made a copy of everything and they made a copy		13:13:45	25	A Again, I'm -- what is the importance? This is
				Page 91	Page 93	
13:11:23	1	of all our billing for that period of time. They --		13:13:47	1	the account that I -- it's as if you are bringing me
	2	they brought a couple of IT experts in order to			2	your personal bank statement and asking me do I know
	3	extract -- even my telephone text, they -- we -- we			3	anything about the transfers made from your account.
13:11:44	4	provided it. There was nothing. Nothing. Even one			4	Why -- why would I -- why would I need to
	5	piece of document from -- for this period of time that		13:13:58	5	confirm or disconfirm that?
	6	we did not provide to the government.			6	Q Because I'm asking you.
	7	Q Okay. Understood.			7	So do you agree or do you disagree?
	8	Let's look a little further down on page 2 of			8	A I have no clue. I -- this is not the account.
	9	this exhibit, the 12/9 transaction refers to Broadway 4D			9	This is the account of a third party. And you're asking
13:12:05	10	Theaters.		13:14:10	10	me about the transfer they made, so how would I know?
	11	Do you see that?			11	Q Okay. Are you aware that Integrated
	12	A I do.			12	Administration during the 2011 to 2013 time period
	13	Q Do you have an understanding as to what			13	received approximately \$2 million from Swartz IP?
	14	Broadway 4D Theaters is?			14	A It could very well be.
13:12:13	15	A Again, if I may, any statement of Swartz, if		13:14:37	15	Q Okay. Okay. I'm going to show you what I'm
	16	you show me, I would not have any knowledge of any of			16	marking as Exhibit 40.
	17	them because I never dealt with them. I don't know			17	(Exhibit 40 was marked for
	18	them. I -- so therefore, you can -- you can give me 500			18	identification by the Court Reporter
	19	of these and ask me the same question and my answer			19	and is attached hereto.)
13:12:31	20	would be no.		13:15:03	20	BY MR. LATZER:
	21	Q Okay. Well, you did deal with them in the			21	Q And, sir, these I'll re- -- represent to you
	22	sense that you were facilitating transact- -- transfers			22	are bank statements for Integrated Administration. The
	23	of monies to them.			23	first one is dated August 11th, 2011 through
	24	A When I was sending money in there, in some			24	August 24th, 2011, and the last one in the packet is
13:12:40	25	instances, yes, I was.		13:15:32	25	March 1st, 2014 to March 31st, 2014.

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13:15:37	1	A	My first one is from December 6, 2011 to December 31, 2011.
	2	Q	Okay. Can you hand it back to me, please? I may have given you the wrong one.
13:15:49	5	A	Sure.
	6		Maybe just the first few pages is not in order.
	7		That's --
	8	Q	Okay. Thanks for pointing that out. Let's try that again.
13:16:59	10	A	Sure. Sure.
	11	Q	So can you -- what you have now in front of you is what I described before, which is bank account statements for Integrated Administration. The first statement should be August 11th, 2011 through
	12		
13:17:10	15		
	16	A	August 24th, 2011. And the last statement in the packet would be March 1st, 2014 through March 31st, 2014.
	17	Q	It seems like it.
	18	Q	Okay. So I'm going to direct you to a particular transaction within this packet.
13:17:26	20	A	Sure.
	21	Q	And you'll see on the top right-hand corner, it says, on the first page, page 2 of 127.
	22		
	23	A	Uh-huh.
	24	Q	So I'll refer to you -- refer to those page numbers when I direct you to the particular transaction.
13:17:36	25		
Page 95			
13:17:39	1	A	Yes, please.
	2	Q	Okay. Now, just taking a step back, am I correct that you were the signatory or one of the signatories for this 1578 account?
13:17:49	5	A	Yes, I was.
	6	Q	And Integrated Administration was one of Mr. Jam's entities?
	7		
	8	A	That is correct.
	9	Q	Okay. And at this time in 2011, you were providing accounting services for Integrated Administration?
13:18:08	10		
	11	A	That is correct.
	12	Q	Okay. Let's take a look on page 17 of 127.
	13		
	14	A	Uh-huh.
13:18:36	15	Q	There is a transaction. It's for -- from the bottom, November 23rd of 2011.
	16		
	17	A	Uh-huh.
	18	Q	And it's a \$150 -- sorry, excuse me, \$150,000 transfer into the account from Swartz IP Services Group.
	19		
13:18:58	20		
	21	A	Do you see that?
	22	A	That's correct.
	23	Q	Okay. Do you know why Swartz IP Services was paying \$150,000 to Integrated Administration at this time?
	24		
13:19:10	25	A	No.
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13:19:11	1	Q	Do you have an understanding as to the purpose of this payment?
	2		
	3	A	No.
	4	Q	Okay. Did you ever have a discussion with Mr. Jam regarding the purpose of this payment?
	5		
13:19:17	6	A	I think, as I said before, in a meeting that we had a year or two later, because we were unable to file these tax returns on time so I needed to know what these payments were for. So Kia came to my office and said this is loan, this is this, this is income, so we acted upon that.
	7	Q	And you said that happened approximately a year or two later?
	8	A	I believe because we filed 2011 and 2012 tax returns about a -- about two years later than their due date.
	9	Q	You filed that, I believe you testified before, as part of K.Jam Media's --
	10	A	That is correct.
	11	Q	-- return?
	12	A	That is correct.
	13	Q	You didn't file a separate return for Integrated Administration?
	14	A	That is correct. It is part of that consolidated return.
13:19:38	15		
	16		
	17		
	18		
	19		
13:19:53	20		
	21		
	22		
	23		
13:20:09	24		
	25		
Page 97			
13:20:17	1	Q	Okay. And you understood that you had no obligation to file a separate return for Integrated Administration?
	2		
	3		
	4	A	That is correct. Integrated Administration was a 100 percent owned subsidiary of K.Jam Media.
13:20:24	5	Q	Okay. So did there come a point in time where you developed an understanding as to the purpose of this \$150,000 payment?
	6	A	As I said, if you can imagine we are a year or two postdeadline and I'm trying to get these financials to the government to -- the tax returns to the government. So I'm relying on somebody that I had worked with for almost 20 years. So whatever he said, representation of the client was my key and we acted upon those.
13:20:43	7	Q	You took him at his word?
	8	A	Absolutely.
	9	Q	Okay. Do you recall whether you requested any documentation to back up what he was saying?
13:21:06	10	A	No.
	11	Q	And you wouldn't have done that because you took him at his word?
	12	A	Again, we wouldn't do that because we are not required to do that. If there is something that I had suspicious, I could have asked or I would ask, but at
13:21:16	13		
	14		
	15		
	16		
	17		
	18		
	19		
13:21:28	20		
	21		
	22		
	23		
	24		
	25		

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13:21:31	1	that point of time, no, I did not have any suspicion.		13:24:06	1	Swartz IP Services Group.	
	2	Business was as usual. Kia is handling --			2	Do you see the first transaction there's a	
	3	running these shows and telling me that, "Oh, this			3	\$50,000 deposit from Swartz IP?	
	4	\$200,000 is coming from this person. Another 100,000			4	A I do.	
13:21:47	5	coming from that person." I didn't have any reason to		13:24:12	5	Q And do you see the second one, \$150,000?	
	6	doubt or to question.			6	A I do.	
	7	Q Okay. As you sit here today, with respect to			7	Q Do you know the purpose of these --	
	8	this particular payment, do you have any recollection --			8	A No.	
	9	A No.			9	Q -- transfers?	
13:22:03	10	Q -- what the purpose --		13:24:20	10	A No.	
	11	A No.			11	Q And same as before, you're not aware that	
	12	Q -- of it was?			12	Integrated Administration provided any goods or services	
	13	A No.			13	to Swartz IP for these payments?	
	14	Q Do you know whether Integrated Administration			14	A That is my understanding.	
13:22:09	15	provided any goods or services to Swartz IP?		13:24:37	15	Q Let's look at 36.	
	16	A No. I'd -- as much as I know, Integrated			16	A (Witness complies.)	
	17	Administration was a payroll company, and they were not			17	Q I want to direct you first to three specific	
	18	doing payroll for Swartz.			18	transactions: one on March 6th, 2012, one on March 9th,	
	19	Q They didn't do payroll for Swartz IP?			19	2012, and one on March 13th, 2012.	
13:22:24	20	A No. I don't recall.		13:24:57	20	A Uh-huh.	
	21	Q Let's turn to the top of page 18.			21	Q The first is a \$300,000 payment from Swartz IP	
	22	A (Witness complies.)			22	Services Group to Integrated.	
	23	Q There is an 11/29 transfer from Swartz IP into			23	Do you see that?	
	24	Integrated Administration account for \$300,000.			24	A Uh-huh.	
13:22:45	25	Do you see that?		13:25:07	25	Q And the second one on March 9th is a \$100,000	
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13:22:47	1	A That's correct.		13:25:09	1	payment from -- excuse me, from Swartz IP, excuse me, to	
	2	Q Okay. Do you have an understanding as to the			2	Integrated.	
	3	purpose of this payment?			3	Do you see that?	
	4	A No.			4	A Uh-huh.	
13:22:55	5	Q Do you recall if this was a payment that would		13:25:16	5	Q And the third one is a \$50,000 payment on	
	6	have been discussed at the meeting that you had a couple			6	March 13th from Swartz IP to Integrated Administration.	
	7	of years later?			7	Do you see that?	
	8	A Must have.			8	A Uh-huh.	
	9	Q Okay. But you have no specific recollection as			9	Q Okay. And is your testimony that you're not	
13:23:06	10	to this?		13:25:26	10	aware of the purpose or reason for these payments?	
	11	A No.			11	A That's correct.	
	12	Q And I presume your answers are the same as they			12	Q And as far as you know, Integrated	
	13	were before and that's that you're not aware of			13	Administration did not provide any goods or services to	
	14	Integrated Administration providing any goods or			14	Swartz IP in exchange for these payments?	
13:23:20	15	services to Swartz IP?		13:25:39	15	A That is correct.	
	16	A That is correct.			16	Q Okay. Let me direct you to two other	
	17	Q Okay. And that's true specifically for this			17	transactions on this page both on March 6th. The first	
	18	transaction?			18	states, "Online transfer to business checking from	
	19	A For all the transaction.			19	Integrated Administration to ZKCO for wire to Carol	
13:23:31	20	Q Okay. Let's look at page 31.			20	Watson."	
	21	A (Witness complies.)			21	Do you see that?	
	22	Q And there are two transactions I want to direct			22	A I'm going to read it correctly.	
	23	you to. The first is on February 2nd of 2012 and the			23	Q Sure.	
	24	second is on February 9th of 2012. Both show that			24	A It says, "from MZ" meaning Majid Zarrinkelk.	
13:24:02	25	Integrated Administration was receiving money from		13:26:04	25	Q I'm referring to the one above that.	

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13:26:09	1	A	Are you talking about the \$364,065,000?	13:28:59	1	Q	That happened many times?
	2	Q	I'm talking about the one for \$63,167.36.		2	A	That happened many times.
	3	A	Oh, so you're talking about the one that's -- I		3	Q	Okay. Other than the transaction that you
	4		thought that you're referring to the incoming fund.		4		discussed earlier when you -- where you lent money to
13:26:24	5	Q	No.	13:29:10	5	Mr. Bergstein personally, do you recall any instances	Mr. Bergstein when you lent money to an entity with which
	6	A	Okay.		6		Mr. Bergstein was affiliated?
	7	Q	You see the one I'm referring to?		7	A	I do recall a given day. I don't know exactly
	8	A	The 63,167.36?		8	when it was that I lent about -- it was 500- or \$600,000	
	9	Q	Yes.		9	to one of these entities or bunch of these entities.	
13:26:31	10	A	Okay. "From IA to ZKCO to wire to Carol	13:29:37	10	They needed the money that day and I lent them money and	
	11		Watson." That's correct.		11	then the money came in from whatever sources and they	
	12	Q	Okay. So were you serving as the facilitator		12	paid me back.	
	13		for this transaction?		13	Q	Okay. So you're referring to an entity with
	14	A	That is correct. This went to ZKCO wire to be		14	which Mr. Jam and Mr. Bergstein were affiliated?	
13:26:45	15		sent to Carol Watson.		15	A	Again, I did not transfer any money to
	16	Q	Do you know who Carol Watson is?		16	Mr. Bergstein entities. I -- if -- if it was -- it was	
	17	A	No.		17	IA or K.Jam Media or K.Jam Production.	
	18	Q	Okay. Now, let's look at the -- well, strike		18	Q	That's who you lent money to?
	19		that.		19	A	Yes.
13:27:03	20		Do you know why Integrated was using you to	13:30:16	20	Q	The specific \$500,000 transaction?
	21		facilitate the transfer to Carol Watson at this time?		21	A	I think it was -- again, I remember one day in
	22	A	No, I don't. But this name of Watson seems a		22	one instance, it went as high as that. And then they	
	23		little bit more familiar. I believe one of the entities		23	paid me -- I -- I believe they paid me back on the very	
	24		that we were doing the payroll for was a company called		24	same day. It was just the timing they wanted to --	
13:27:26	25		Watson, I think it was.				
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13:27:31	1	Q	Let's look at the transaction --	13:30:34	1	wire to someone and their money has not arrived, so I	
	2	A	I think the reason why is this: Look at the		2	gave them the advance. And then as soon as the money	
	3		incoming \$65,000 on 3/6, it says, "from MZ to IA, loan		3	came in, I took the money back.	
	4		to pay Carol Watson." So I lent \$65,000 to IA because		4	Q	Okay. Did you understand that the purpose of
13:27:57	5		they needed the money. And then they paid Carol Watson.	13:30:44	5	that payment was for the business that Mr. Jam and	
	6		And then the money came ap -- apparently later on. And		6	Mr. Bergstein were in?	
	7		I took my \$65,000 on the very same day.		7	A	What payment?
	8		Do you see that, it says, "IA to Majid Z,		8	Q	This \$500,000 payment that you're referring to.
	9		return of advance."		9	A	A No. No. No. I -- I -- they asked me for the
13:28:15	10	Q	Okay. So you're referring to this transaction	13:30:58	10	money I lent them.	
	11		immediately below the one that we were discussing?		11	Q	Who is they?
	12	A	That is correct. That is correct.		12	A	Again, Kia was asking me.
	13	Q	Okay. So you personally lent money to		13	Q	Okay.
	14		Integrated Administration at that time?		14	A	"Can you, Majid" -- "we need \$500,000 or
13:28:26	15	A	That is correct. There -- there have been	13:31:08	15	\$100,000 or \$200,000. Can you give us the money?"	
	16		instances that they were short in cash and they needed		16	And I had line of credits and that sort of	
	17		to meet the payroll and they asked me and I lent the		17	thing so I facilitated that.	
	18		money.		18	Q	And you said he -- he told you, "We need the
	19	Q	Okay. When you're referring to "they," are you		19	money."	
13:28:44	20		talking about --	13:31:22	20	Who is we?	
	21	A	IA.		21	A	Kia Jam and his entities.
	22	Q	Okay. Do you recall other instances when you		22	Q	Okay.
	23		personally lent money to Mr. Jam or entities with which		23	A	And in -- in -- in those days that David
	24		he's affiliated?		24		Bergstein was there, I knew for the fact that he does
13:28:57	25	A	Many times. Many times.	13:31:35	25	not need this money for himself. This is all for	

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13:31:43	1	transactions that David was handling, but I didn't know		13:34:18	1	Q Okay. And do you have an understanding of what	
	2	what was those transactions for.			2	the purpose of this payment was to Mr. Swartz?	
	3	Q Okay. But there were transactions that Mr. Jam			3	A No.	
	4	was handling with Mr. Bergstein?			4	Q Do you know if Mr. Swartz provided	
13:31:53	5	A Certainly, Kia was aware of what was going on.		13:34:27	5	consideration to Integrated Administration goods or	
	6	I -- I did not know, but Kia certainly knew.			6	services?	
	7	Q Okay. Let's turn to the next page, page 37,			7	A I don't believe so.	
	8	and I'll direct you to two transactions; one is			8	Q Okay. Next page, please, page 40- --	
	9	March 22nd, 2012 and the other one is March 26th, 2012.			9	A Again, let me correct myself. I don't know.	
13:32:14	10	And you'll see payments received from Swartz IP Services		13:34:39	10	Q You don't know.	
	11	Group for \$125,000 and one for \$40,000.			11	A I shouldn't say.	
	12	Do you see those?			12	Q Okay. Page 44.	
	13	A That's correct.			13	A (Witness complies.)	
	14	Q Okay. And do you understand the purpose of			14	Q There is a transaction about middle of the	
13:32:30	15	these payments?		13:34:48	15	page, April 25th, 2012, a 16,576-dollar payment from	
	16	A No.			16	Integrated Administration to ZKCO for wire to AKS	
	17	Q But it's your testimony that Integrated			17	Professional.	
	18	Administration did not provide any goods or services to			18	Do you see that?	
	19	Swartz IP in exchange for these payments?			19	A Uh-huh.	
13:32:40	20	A That is my understanding.		13:35:05	20	Q Okay. So this is another instance where you're	
	21	Q Okay. Let's look at page 43.			21	serving as a facilitator for a payment from Integrated	
	22	A (Witness complies.)			22	Administration?	
	23	Q And I want to direct you to the transaction on			23	A Uh-huh.	
	24	April 16th of 2012. It's a \$20,000 payment. It appears			24	Q Yes?	
13:33:12	25	to be from Integrated Administration to ZKCO for wire to		13:35:11	25	A That's correct.	
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13:33:19	1	Jerome Swartz.		13:35:12	1	Q Okay. And this payment went to AKS	
	2	Do you see that?			2	Professional?	
	3	A That's correct.			3	A That's true.	
	4	Q Okay. Do you recall this particular			4	Q And just as you testified before, AKS	
13:33:21	5	transaction?		13:35:21	5	Professional would see that this payment or -- strike	
	6	A I'm looking at it. I remember it now, but I			6	that.	
	7	don't remember it eight years ago.			7	From AKS Professional's perspective, this	
	8	Q Okay. So is this an instance where you were			8	payment would have been made from ZKCO and not from	
	9	serving as a facilitator for a payment from Integrated			9	Integrated Administration?	
13:33:39	10	to the end recipient, Jerome Swartz?		13:35:33	10	A That is correct. But there is a place in the	
	11	A That's correct.			11	wire when you sent. It -- it says, "note to the	
	12	Q Okay. So do you agree that as we saw before			12	beneficiary." And in those note to beneficiary, I	
	13	with respect to the Pineboard transactions that the			13	always made it clear that this money is not coming from	
	14	recipient of this payment would see that the monies were			14	ZKCO. It's coming from whoever was the sender.	
13:33:59	15	coming from ZKCO and not from Integrated Administration?		13:35:52	15	Q Okay.	
	16	A That is correct.			16	A But it doesn't show up here. It does show up	
	17	Q Okay. Do you have an understanding of who			17	on the wire transfer. When the recipient receives that,	
	18	Mr. Swartz is?			18	there's -- at the bottom, it says, "This is from K.Jam	
	19	A No.			19	Production, K.Jam Media, or IA, whatever."	
13:34:07	20	Q No.		13:36:10	20	Q And would that be reflected on the recipient's	
	21	You never heard that name before?			21	bank statement?	
	22	A No.			22	A Not that one on the statement. On the wire	
	23	Q How about Jerome Swartz with a Z, does that			23	advice they received.	
	24	change anything for you?			24	Q Okay. Do you know what AKS Professional is?	
13:34:16	25	A No.		13:36:22	25	A No.	

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13:36:23	1	Q	You have no idea what that company is?	13:38:33	1	A	No. I'm -- I'm surprised that now I see this
	2	A	This one took -- I don't know. But number		2		many in -- incoming funds from Swartz into IA because I
	3		is -- is 16,500. It could have been a legal fee,		3		don't -- I didn't have this understanding that there
	4		attorney fee, service fee.		4		were so many of instances that Swartz IP was sending
13:36:37	5	Q	You're not sure of the purpose of this payment?	13:38:53	5	money to IA.	
	6	A	No, I don't -- not -- not now, not today.		6	Q	Okay. Why are you surprised by that?
	7	Q	Okay. Is it your testimony that sometime you		7	A	I am.
	8		were aware of the purpose of it?		8	Q	You thought it was?
	9	A	I could have been.		9	A	I -- I thought it was less frequent.
13:36:47	10	Q	Okay. Let's look at page 50.	13:39:02	10	Q	You knew that monies were being transferred,
	11	A	(Witness complies.)		11		but you didn't think it was this much?
	12	Q	And the transaction on May 25th, 2012 is a		12	A	Yes. I -- this is -- this surprises me. That
	13		\$150,000 payment from IA to ZKCO for wire to Graybox,		13		frequency of that.
	14		LLC.		14	Q	Okay.
13:37:11	15		Do you see that?	13:39:11	15	A	I knew that, overall, there was several million
	16	A	That's correct.		16		dollars, 2- or \$3 million, but I didn't know that there
	17	Q	So you're serving again as the facilitator --		17		were so many 100,000, 200,000.
	18	A	Uh-huh.		18	Q	Okay. But you didn't question it at the time?
	19	Q	-- for this payment from Integrated -- just let		19	A	No. No. No. I did not.
13:37:16	20		me finish.	13:39:25	20	Q	Okay. And from your perspective --
	21	A	Sure.		21		perspective, you had no reason to question it at the
	22	Q	You're serving as the facilitator of this		22		time?
	23		payment from Integrated Administration to Graybox?		23	A	No, I did not. In 2012, this was a brand-new
	24	A	That's correct.		24		company. I didn't have any particular reason.
13:37:24	25	Q	Okay. What's Graybox, LLC?	13:39:43	25	Q	And with respect to this \$200,000 transaction,
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13:37:26	1	A	Graybox, LLC was a David Bergstein company.	13:39:48	1		it's your testimony that Integrated Administration
	2	Q	Okay. Do you know what business Graybox was		2		didn't provide any goods or services to Swartz IP for
	3		in?		3		the payment?
	4	A	No.		4	A	That's my understanding.
13:37:39	5	Q	Okay. Do you know why Integrated	13:39:56	5	Q	Okay. Let's look at page 53. And we see here
	6		Administration was transferring \$150,000 through your		6		the last transaction on that page is June 28th, 2012.
	7		account to Graybox, LLC?		7		It's a \$100,000 deposit into Integrated Administration's
	8	A	There was -- at the time, there was so much		8		account from Swartz IP.
	9		money coming in and going out. And they were saying		9		Do you see that?
13:37:55	10		that I'm borrowing from this fellow, I'm loaning it to	13:40:19	10	A	I do.
	11		that fellow, so Graybox was a receivable or payable on		11	Q	That is -- this is another payment from Swartz
	12		the financial statement of either IA or K.Jam Media.		12		IP; that's correct?
	13		And so these funds were coming in and going out through		13	A	It looks like it.
	14		those account.		14	Q	Okay. And do you know the purpose of this
13:38:13	15	Q	Okay. That's what Mr. Bergstein and Mr. Jam	13:40:28	15		transaction?
	16		were telling you?		16	A	I don't.
	17	A	That's correct.		17	Q	Okay. And as before, your testimony is that
	18	Q	Okay. Let's look at the transaction on		18		Integrated Administration didn't provide any goods or
	19		May 31st, 2012. It's a payment of \$200,000 into		19		services to Swartz IP for this payment?
13:38:26	20		Integrated Administration's account for Swartz IP	13:40:38	20	A	That's correct.
	21		Services Group.		21	Q	Okay. Page 57, please.
	22		Do you see that?		22	A	(Witness complies.)
	23	A	That's correct.		23	Q	And there are three transactions on this page.
	24	Q	Okay. Do you have an understanding what the		24		I want to direct you to July 2nd, July 11th, and
13:38:31	25		purpose of that payment is?	13:40:56	25		July 13th of 2012. The first is a \$200,000 payment

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13:41:02	1	from -- from Advisory IP Services, Inc.		13:42:52	1	money, was there an agreement reflected in the writing?	
	2	Do you see that?			2	A No. It was just -- Kia would call and say,	
	3	A I do.			3	"Majid, we are short. Can you put 10,000, 20,000,	
	4	Q Okay. And is it your understanding that			4	\$50,000?" And I would do that.	
13:41:08	5	Advisory IP Services, Inc. is -- was formally known as		13:43:07	5	Q Okay. Would you -- is that something you	
	6	Swartz IP Services Group?			6	routinely did for clients?	
	7	A I did not know that.			7	A Not for all the clients, but for Kia, I did.	
	8	Q You didn't know that.			8	Q How come for Kia? How come that's something	
	9	Any reason to believe that's not true?			9	you would do for Kia?	
13:41:20	10	A I -- I don't have any reason.		13:43:17	10	A Kia has been a -- a client, a family. And	
	11	Q Okay. So do you have an understanding as to			11	something you need to understand. I'm not American.	
	12	the purpose of this payment from Advisory IP Services to			12	I'm Persian.	
	13	Integrated Administration?			13	Q Okay.	
	14	A I don't.			14	A And it is in our culture that if I know that	
13:41:33	15	Q Okay. And how about for the July 11th payment		13:43:30	15	William needs money and I do have fund, perhaps I would	
	16	of \$100,000?			16	even volunteer even before he asked for it. This is --	
	17	A I don't.			17	this is what we do for -- it's in our culture. So there	
	18	Q And the third one, July 13th of 50,000?			18	have been many, many instances that I did not even wait	
	19	A No, I don't.			19	for Kia to come and ask for money. And I knew that he	
13:41:47	20	Q You're not sure of the purpose of that either?		13:43:54	20	was short. I would lend him the money. Right now, as	
	21	A That is correct.			21	of today, as we speak, Kia owes me \$50,000 because he's	
	22	Q Okay. And with respect to these three			22	short, and I lent him the money.	
	23	payments, am I correct that Integrated Administration			23	Q Okay.	
	24	didn't provide any goods or services for them?			24	A So it's more of a cultural than anything else.	
13:41:57	25	A That is my understanding.		13:44:12	25	Q And so to this day, you wouldn't hesitate to	
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13:41:58	1	Q Okay. Page 58, please.		13:44:15	1	loan money to Mr. Jam?	
	2	A (Witness complies.)			2	A I would not hesitate to loan Kia, absolutely.	
	3	Q There is a July 12th transaction. It's in the			3	Q Page 61, please.	
	4	amount of \$20,000. And the statement states "online			4	A (Witness complies.)	
13:42:10	5	principal payment." And it refers to a loan from		13:44:27	5	Q And the first transaction at the top shows a	
	6	Integrated Administration to ZKCO --			6	credit to Integrated Administration for \$50,000. It's	
	7	A I'm sorry. How much is the dollar amount?			7	posted on August 24th, 2012.	
	8	Q Let me start again.			8	Do you see that?	
	9	It's July 12th, 2012. It's the only			9	A That is correct.	
13:42:24	10	transaction on that date. It's for \$20,000.		13:44:46	10	Q And is this another instance in which you're	
	11	Do you see that?			11	loaning money to Integrated Administration?	
	12	A Uh-huh.			12	A That is correct.	
	13	Q Okay. And that entry refers to a loan from			13	Q And do you know if there was a particular	
	14	Integrated Administration to ZKCO line return of			14	purpose for that loan?	
13:42:34	15	advance.		13:44:55	15	A They must have been short, they needed money,	
	16	Do you see that?			16	something --	
	17	A That is correct.			17	Q Okay. So you lent money to Mr. Jam or his	
	18	Q Do you know what that is?			18	entities both personally and on behalf of your firm?	
	19	A Yes.			19	A Again, it is very clear in the description. Is	
13:42:38	20	Q What can you tell me about it?		13:45:13	20	it from -- if it says "MZ," it means that it is my	
	21	A Apparently, I must have lent them some money			21	personal fund. If it says "ZKCO," it means that my firm	
	22	from ZKCO line of credit, and they are returning it.			22	fund. And then it says "line," and then it means that	
	23	Q You lent Integrated Administration money?			23	it was a line of credit. And if you go further down the	
	24	A That is correct.			24	road, I -- I had more than one line or one credit	
13:42:50	25	Q Okay. In these circumstances where you lent		13:45:36	25	facility, so I would identify that as a -- from ZKCO	

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13:45:41	1	\$200,000 line or from Majid, 500,000 or 100,000, whatever.		13:57:02	1	Again, I am in this new firm for a short period of time and I'm going to retire within a year, so it never	
	2				2		
	3	Q Okay. Let's look at page 65.			3		
	4	A (Witness complies.)			4		
13:45:49	5	Q And the transaction on September 19th, 2012, \$97,551.21.		13:57:16	5	ask that question when I get back to the office today.	
	6				Q Okay. So everything that you've been doing		
	7	Do you see that?			6	with respect to these sorts of transactions on when you	
	8	A That's correct.			7	were with ZKCO and when -- now with your new firm,	
	9	Q And is that an instance where Integrated			8	you've -- you've been doing that based on your -- your	
13:46:09	10	Administration is paying back a personal loan that you made to the company?			9	gut or your instinct; is that correct?	
	11				A No, that's not correct. I have about 49 years		
	12	A This was -- that is correct.			10	of experience, and I've been doing this for that long.	
	13	Q And because the reference there is to MZ?			11	And so -- therefore, if I sense that something is not	
	14	A That is correct.			12	right, I don't do it. That's why I've -- I've -- I've	
13:46:20	15	MR. LATZER: Can we take a two-minute break?			13	lived a very clear and headache-free life for my -- my	
	16	THE VIDEOGRAPHER: The time is 1:46 p.m. We are now off the record.			14	entire life. So no, it's not just a gut feeling. It's	
	17				15	just a judgment that I do. And in case of -- perhaps,	
	18	(A recess was taken.)			16	the only mistake I ever made was loaning money to David	
	19	THE VIDEOGRAPHER: We are back on the record.			17	Bergstein. But for others, I -- again, if I may give	
13:55:20	20	The time is 1:55 p.m.			18	you an example, perhaps you never heard of that.	
	21	BY MR. LATZER:			19		
	22	Q Mr. Zarrinkelk, I want to ask you first with			20	This goes back about 15 to 20 years ago. I'm	
	23	respect to your previous firm ZKCO.			21	doing someone's tax return, a client. And on	
	24	A Uh-huh.			22	April 10th, we meet. And -- and on April 12th or 13th,	
13:55:34	25	Q Did you have any written policies and			23	I'm calling him, he's gone. He's gone to China. Back	
					24	then, there was no phone, text, or that sort of thing.	
					25	And he owed \$100,000 to government. I had no hesitation	
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13:55:38	1	procedures in place to govern financial transactions that the firm was involved in with -- in connection with clients?		13:59:05	1	to pay that \$100,000 right there. And when he came back	
	2				2	a week later, two weeks later, he thanked me, he	
	3				3	reimbursed me. That was it. We never discussed it. It	
	4	A No.			4	is understood that friends do this for each other.	
13:55:52	5	Q No. Okay.		13:59:22	5	So if you understand that culture, then you see	
	6	How about with respect to your current firm?			6	that this is not very abnormal, unethical. I'm very,	
	7	A My current firm, of course, is much larger			7	very much aware of what I do. And I don't do things	
	8	firm. They must have something. I'm not sure whether			8	that are unethical. One of the reasons that I did not	
	9	they do.			9	take David Bergstein as a client because I never felt	
13:56:08	10	Q Okay. And these -- the transactions that we just looked at where you were serving as the facilitator, do you still serve as a facilitator on behalf of clients in -- in your capacity as an employee of your current firm?		13:59:47	10	comfortable with him. Had I -- had I felt comfortable,	
	11				11	it would have been very easy to convince him to give me	
	12				12	all his clients, and I could have handled that.	
	13				13	Q But you felt comfortable enough to facilitate	
	14				14	all these transactions in which you knew he was	
13:56:28	15	A Yes, I do.		14:00:04	15	involved?	
	16	Q You do?			16	A Again, these were instruction coming from Kia,	
	17	A I still do transfer of wires on behalf of Kia.			17	okay? And again, if you go back to 2011, this is a	
	18	Q Just Mr. Jam as you serve as a facilitator for			18	Monday morning quarterbacking. Right now, you're	
	19	any other clients?			19	looking back eight years and say, "Ugh, He's in jail.	
13:56:41	20	A I do have other clients that if they need to wire funds, I do the very same thing for them.			20	He was a criminal." So it must have been a criminal act	
	21				21	then. I did not know that. I -- I never felt that it	
	22	Q Okay. But your testimony is you're not aware			22	was the case.	
	23	of any written policies or procedures governing those sort of transactions?			23	Q You -- go ahead. I'm sorry.	
13:56:57	25	A You brought it up. I never asked my new firm.		14:00:35	25	A Do you see what I'm saying?	
						So therefore -- let me give you another	

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14:00:39	1	example. When revolution happened in Iran, then the new		14:03:26	1	Q Okay. What happened to Mr. Shahab and his	
	2	government forbid drinking. Drinking prior to then was			2	license?	
	3	okay. Then when they found Majid Zarrinkelk's picture			3	A Mr. Shahab committed fraud, and I caused him to	
	4	with a glass of wine, he was a criminal. But those			4	lose his --	
14:01:06	5	days, it was not a crime to drink wine. But afterward,		14:03:35	5	Q Okay. When did that happen?	
	6	it was. So as long as I did not drink wine after they			6	A Perhaps 2015.	
	7	called it illegal, I don't think that I did anything			7	Q Okay. What was the nature of the fraud?	
	8	wrong.			8	A He stole from a client.	
	9	So this is the very same fact. Right now, we			9	Q From one of your clients?	
14:01:27	10	are looking at all these transactions in light of		14:03:54	10	A Uh-huh.	
	11	suspicion, doubt. He -- he was proved to be a criminal.			11	Q And did you report him to --	
	12	But those days, they were not. So I did not have any			12	A I reported him to California Board of	
	13	reason to believe that any of these transactions or any			13	Accountancy, and they revoked his license.	
	14	instruction that came from Kia or came directly from him			14	Q Okay. So this is in the -- or strike that.	
14:01:55	15	was with criminal intent or he was trying to defraud		14:04:15	15	This is an e-mail from November 23rd, 2011.	
	16	anybody.			16	Have you seen this e-mail before?	
	17	If -- if I had that sense, I would not have			17	A This e-mail is not addressed to me. So --	
	18	done any of those, but I did not until these situations			18	therefore, we exchange sometimes 50, 60 e-mails with Kia	
	19	started to evolve and then all of a sudden -- again,			19	during the day, so this was sent to him. And Ray	
14:02:15	20	honest to God, I never felt comfortable with -- with		14:04:36	20	Shahab, at that point in time, was in charge of handling	
	21	him. I found him a very shrewd businessman. David, I			21	the books of accounts of Kia's entities.	
	22	mean. So therefore, I never pursued him to bringing him			22	Q Okay. So he was in charge of handling the	
	23	as a -- as a client.			23	books and accounts for Mr. Jam and his entities in this	
	24	Q Let me show you what's been marked as			24	2011, 2012, 2013 time frame?	
14:02:38	25	Exhibit 41.		14:04:56	25	A That is correct. He was in -- in our firm and	
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14:02:39	1	(Exhibit 41 was marked for		14:04:58	1	he was --	
	2	identification by the Court Reporter			2	Q Okay. Did Mr. Shahab report to you?	
	3	and is attached hereto.)			3	A Yes.	
	4	BY MR. LATZER:			4	Q Okay. Did he work under your supervision?	
14:02:40	5	Q And this is a November 23rd, 2011 e-mail from		14:05:07	5	A Yes.	
	6	Mr. Jam to Mr. Shahab?			6	Q Okay. Did you review his work?	
	7	A Yes.			7	A Yes.	
	8	Q That's Ray Shahab?			8	Q Okay. Do you have an understanding as to why	
	9	A Ray Shahab was my employee.			9	Mr. Jam was providing the information in this e-mail to	
14:03:01	10	Q Okay. He was your employee when you were at		14:05:20	10	Mr. Shahab?	
	11	ZKCO?			11	A This is -- this is the way that Kia used to	
	12	A That is correct.			12	communicate, very brief. 150 coming into IA. Its	
	13	Q Okay. And is he currently affiliated with your			13	income, 50K, keep for payroll next week. Move \$100,000	
	14	firm now?			14	to K.Jam Media.	
14:03:10	15	A Who -- no.		14:05:37	15	Q Okay. So these are the sorts of e-mails that	
	16	Q Mr. Shahab.			16	you and your firm were receiving from Mr. Jam during	
	17	A No.			17	this 2011, 2012, 2013 time frame?	
	18	Q Okay. Is Mr. Shahab a CPA?			18	A Even today.	
	19	A He was.			19	Q Even today. Okay.	
14:03:17	20	Q He was.		14:05:48	20	But specifically focusing on this 2011 through	
	21	Is he still a CPA?			21	2013 time frame -- well, let's look at the first line of	
	22	A I don't know.			22	the e-mail. It says, "150 into IA."	
	23	Q Okay.			23	Do you understand that that's a reference to	
	24	A No. I know that he's not. I'm sorry. I			24	\$150,000 into Integrated Administration?	
14:03:24	25	shouldn't say that.		14:06:09	25	A That is correct. Apparently, on that day,	

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14:06:12	1	there was \$150,000 coming to IA. He's saying, "This is income."		14:08:38	1	the firm's practice to have that type of discussion with	
	2				2	Mr. Jam?	
	3	Q Okay. Now, we just looked at bank statements			3	A Yeah. We would ask him, "What is this for?"	
	4	for Integrated Administration.			4	And he would say, "This is income from such and	
14:06:23	5	A Uh-huh.		14:08:46	5	such source."	
	6	Q And pull that exhibit, if you like. Please			6	And we normally used to document that in. When	
	7	take a look --			7	we were recording them, we would make a reference to	
	8	A Page 73 or --			8	him. In fact, in some of our entries, you would see	
	9	Q One second.			9	that there's a reference to Kia, e-mail dated	
14:06:46	10	A This is November 23rd.		14:09:02	10	November 13th -- 23rd, 2011. You would see that.	
	11	Q Let's look at page 17.			11	Q Okay. And did you take any steps to ensure the	
	12	A Seventeen?			12	accuracy of Mr. Jam's characterization of monies	
	13	Q Yes.			13	received?	
	14	A Oh, sorry. I'm a year ahead.			14	A We -- we would -- we would -- normally, again,	
14:07:00	15	Uh-huh.			15	if we had any doubts or there was some misunderstanding	
	16	Q Now, on page 17, there is a reference to your			16	or confusion, we would ask him a follow-up question.	
	17	transaction that we just discussed.			17	But normally, when he says it's income, we would take it	
	18	A Uh-huh.			18	as income. When he says it's a loan, we would call it a	
	19	Q And that's \$150,000 payment --			19	loan.	
14:07:06	20	A Uh-huh.		14:09:20	20	Q Okay. And then the fourth line of the e-mail	
	21	Q Just let me -- let me finish.			21	says, "Move the 100K we just discussed to K.Jam."	
	22	There's a \$150,000 payment received by			22	Do you see that?	
	23	Integrated Administration from Swartz IP.			23	A That's correct.	
	24	A Uh-huh.			24	Q And K.Jam was a reference to --	
14:07:15	25	Q So is your understanding that this \$150,000		14:09:48	25	A K.Jam Media.	
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14:07:18	1	payment is referring to the transfer from Swartz IP?		14:09:48	1	Q K.Jam Media. Okay.	
	2	A That is correct.			2	And K.Jam Media, I believe you described	
	3	Q Okay. And Mr. Jam is instructing you --			3	earlier, was the entity through which Mr. Bergstein and	
	4	Mr. Shahab to report this as income?			4	Mr. Jam were conducting business?	
14:07:29	5	A That is correct.		14:09:57	5	A That is correct. We started to segregate the	
	6	Q Okay. Do you have an understanding of what			6	transaction that had something to do with Mr. Bergstein	
	7	Mr. Jam meant by "income"?			7	in keeping it separate than K.Jam Production.	
	8	A Not -- not now. It -- it must have been his			8	Q Okay. And to do that, you used K.Jam Media?	
	9	interpretation. Kia Jam does not have a very good			9	A That is correct.	
14:07:48	10	understanding of what is income, what is not income.		14:10:14	10	Q Okay. And then as you keep reading the e-mail,	
	11	And even today, sometimes he receives some funds and he			11	it says, "Here is what is happening with it in KJM."	
	12	says, "Majid, this is reimbursement of expenses."			12	And then there are four transactions listed. \$40,000 to	
	13	I say, "No. This is your income."			13	Sahid Aframi --	
	14	Because we take the expenses to expense. So			14	A Aframian.	
14:08:07	15	therefore, when you get reimbursed, it's income. In his		14:10:24	15	Q Okay. For balance of inventory transaction.	
	16	mind, it's not. So therefore, he's -- he's trying to			16	A Uh-huh.	
	17	suggest that this \$150,000 -- this particular \$150,000			17	Q Do you see that?	
	18	is income.			18	A Yes.	
	19	Q Okay. Do you know if Mr. Shahab or anyone on			19	Q Do you know what that term reference to?	
14:08:24	20	behalf of your firm had a discussion with Mr. Jam at		14:10:34	20	A I recall in those days David started to buy	
	21	this time about this characterization of the \$150,000 as			21	some gold or antiques. And they were going to -- this	
	22	income?			22	was my understanding very, very briefly. This came up	
	23	A I don't recall today, but we discussed eight			23	that they were buying gold. They were buying antiques	
	24	years ago.			24	for sale. Okay. So apparently, they bought something	
14:08:36	25	Q Okay. Would that have been your practice or		14:10:59	25	from Aframian and -- and this is the payment for balance	

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14:11:05	1	of that -- whatever they bought.		14:13:15	1 Q -- any documents to back those up?
	2	Q Okay. And so you're talking about Mr. Jam and			2 A Again, if the money is a loan coming in and
	3	Mr. Bergstein bought something from this gentleman?			3 going out, it's -- it's -- it's not going to affect the
	4	A That is correct.			4 income statement. So I'm less concerned about that than
14:11:16	5	Q Okay.		14:13:30	5 if the money is -- I'm deducting it for tax purposes, so
	6	A I don't think that Kia was buying anything from			6 I need to be more careful. And if I'm reporting it as
	7	him. But it must have been David, because Kia is not in			7 income, I need to be more careful as to whether they are
	8	the business of buying anything tangible.			8 income or what.
	9	Q He is not in the business of buying anything		9 Q Your testimony is that the money from Swartz IP	
14:11:31	10	tangible?		14:13:44	10 was a loan?
	11	A Yes. He's not in the business of buying gold			11 A I did not say that all the payments from Swartz
	12	or this or that.			12 was from loan. I'm saying that I saw -- I do recall
	13	Q Okay.			13 seeing that money coming in from Swartz that we credited
	14	A He's -- he's a movie producer.			14 to it payable, not as an income.
14:11:40	15	Q Okay. How about the next transaction, 10K to		14:14:05	15 Q Okay. What do you mean you credited it to a
	16	Allen Lee for consulting services?			16 payable?
	17	A Sure.			17 A Meaning that we considered that as a loan.
	18	Q What do you recall about that?			18 Based on the instruction that we received, they said
	19	A Again, apparently, there was a person named			19 this is -- remember that I told you that we had a
14:11:51	20	Allen Lee, and they owed \$10,000 consulting fee. So		14:14:15	20 meeting with the -- I know what was the purpose of all
	21	he -- he's trying to tell us what to do with that			21 these incoming money or outgoing money, so I invited Kia
	22	\$10,000.			22 to come and Kia came and laid out and said, "Okay. Take
	23	Q Do you know who Mr. Lee is?			23 this to income. This is income. This is loan," so we
	24	A I don't know.			24 followed that.
14:12:03	25	Q You don't know what consulting services he may		14:14:35	25 Q Okay. But with respect to this \$150,000
				Page 131	Page 133
14:12:06	1	have provided?		14:14:36	1 payment from Swartz IP in November 23rd, 2011, that was
	2	A No, sir. I mean, again, I -- even if I knew			2 characterized not as a loan but as income?
	3	these back then, right now, I don't recall.			3 A That is correct.
	4	Q Okay. How about the next payment, 9K to Jerry			4 Q Okay.
14:12:16	5	Swartz for expense reimbursement?		14:14:46	5 A Again, I'm -- I'm not going to bet that that
	6	A Again, the same thing.			6 was a correct characterization by him.
	7	Q Okay. You don't know what expenses that refers			7 Q Okay. But what about documents that
	8	to?			8 substantiate that one way or the other?
	9	A No. Again, those -- every payment that we			9 A Again, if -- if someone is telling me that
14:12:26	10	made -- or I should say 99 percent of the payments we		14:14:59	10 \$150,000 money coming in as income and I'm going to pay
	11	made, there must have been a document behind it. So we			11 taxes on that, I'm less inclined to ask for additional
	12	wouldn't just pay \$10,000 to you without document. We			12 information than when somebody's paying \$150,000 as
	13	would ask for a copy of invoice or something to			13 expense.
	14	substantiate the payment.			14 Do you see what I'm saying?
14:12:47	15	Q And you think that that's true with respect to		14:15:18	15 Q Okay. So for transactions that are
	16	these sorts of transactions from which you receive			16 characterized as expenses, you -- your practice is to
	17	instruction from Mr. Jam?			17 ask for backup documentation?
	18	A Again, we would -- for payments, we would try			18 A That's naturally what we are more -- more
	19	to collect documentation in order to back up. Because			19 concerned.
14:13:06	20	if he was going to be audited, we needed to have		14:15:29	20 Q But your practice is generally not to do that
	21	substantiation.			21 with respect to transactions characterized as income?
	22	Q Okay. But what about with respect to all the			22 A Not necessarily.
	23	transactions we just looked at from Swartz IP, do you			23 Q And how about transactions characterized as
	24	have --			24 loans?
14:13:15	25	A Again --		14:15:38	25 A Not necessarily. We -- we re -- we ask for

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14:15:42	1	information for -- to substantiate whether the funds are		14:18:23	1	Do you see that?	
	2	income or loans. But again, in -- in case of what was			2	A Yes.	
	3	happening during this period of time, we were not			3	Q Do you know why Mr. Shahab copied you on this	
	4	collecting -- we were not getting all the information on			4	e-mail?	
14:16:03	5	a timely manner. So therefore, even filing of the tax		14:18:30	5	A This is a responsibility of the employees to --	
	6	return was delayed for a year or two, and then at that			6	every e-mail that they would send out, we were supposed	
	7	point of time, we relied on the assessment of the -- or			7	to be copied. That was our demand.	
	8	representation of the management of the company.			8	Q That was your firm's practice?	
	9	Q Okay. And you couldn't do it at the time			9	A That is correct.	
14:16:21	10	because the money was coming in too quickly?		14:18:43	10	Q Okay. And the prior e-mail we looked at, you	
	11	A There -- yes. There was so -- so many things			11	weren't copied on?	
	12	was happening. And keep in mind that we were not inside			12	A Again, I said my employees, not the clients.	
	13	their business. We are sitting in our office, and			13	The clients can send e-mail to whoever they want.	
	14	everything is happening in LA. And we are just trying			14	Q Okay. Understood.	
14:16:37	15	to capture all these transactions one at a time.		14:18:55	15	So your recollection is that if Mr. Shahab send	
	16	Q Too much to keep up?			16	an e-mail to Mr. Jam, you would have been copied on it?	
	17	A Too much to keep up. That's correct.			17	A 99.9 percent of the time.	
	18	Q And the second to the last line of the e-mail			18	Q Okay. And is that because you were overseeing	
	19	says, "sending you all the backup today by UPS."			19	Mr. Shahab's work?	
14:16:54	20	A That is correct.		14:19:11	20	A That is correct.	
	21	Q Do you -- do you recall whether you, in fact,			21	Q Okay. So KJP, which is referenced in the	
	22	received backup?			22	e-mail, is Kia Jam Productions?	
	23	A We certainly must have received them.			23	A That is correct.	
	24	Q Okay. And that was backup with respect to all			24	Q And KJM is K.Jam Media?	
14:17:03	25	of the transactions on here?		14:19:26	25	A That is correct.	
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14:17:05	1	A Uh-huh. Except -- perhaps, except the income.		14:19:26	1	Q Okay. Now, what's Mr. Shahab referring to when	
	2	But for all the expenses, he knew that he had to send us			2	he writes the cash ledger?	
	3	the backup.			3	A Okay. This is -- this is what we -- for the	
	4	Q Let me show you what I'm marking as 42.			4	clients that we were handling their cash, we send them	
14:17:31	5	(Exhibit 42 was marked for			5	two reports; one by the 15th of the month -- by -- one	
	6	identification by the Court Reporter			6	by the end of the month. That -- in that report, it	
	7	and is attached hereto.)			7	shows all the cash transactions in their account;	
	8	BY MR. LATZER:			8	incoming, outgoing, all the expenses, everything.	
	9	Q Okay. Mr. Zarrinkelk, I'm showing you what's			9	So therefore, as you see, this is on 29th of	
14:17:44	10	been marked as Exhibit 42. And it's a two e-mails			10	November and he says, "I'll send it tomorrow." Meaning	
	11	exchanged on November 29th, 2011.			11	that we cut the checks on the 15th or for the 15th and	
	12	Do you see that?			12	for the 30th of the month. So as soon as we got the	
	13	A I do.			13	checks, we reconcile the bank account and then we send	
	14	Q Okay. Now, the -- the second e-mail on the			14	them a general ledger that shows all the transaction.	
14:17:56	15	page, but the earlier of the two, is an e-mail from Ray			15	That's how we keep this type of clients informed about	
	16	Shahab to Mr. Jam with you copied.			16	what is happening in their cash account.	
	17	A Uh-huh. Uh-huh.			17	Q Okay. Those -- those were the services that	
	18	Q Do you see that?			18	you provided for Mr. Jam and for his entities; is that	
	19	A Uh-huh.			19	correct?	
14:18:07	20	Q Do you recall receiving this e-mail?		14:20:01	20	A For Mr. Jam and alike.	
	21	A Yes, I do.			21	Q And -- and I'm sorry, what?	
	22	Q Okay. So this e-mail from Mr. Shahab states,			22	A And alike. The com- -- the other companies	
	23	"Hi, Kia. I will record all the transactions and e-mail			23	that we do this type of service.	
	24	you the cash ledger for KJP, KJM, and IA tomorrow			24	Q Okay. Now, in his response also sent on	
14:18:23	25	morning. Thanks."		14:20:22	25	November 29th, 2011, Mr. Jam writes, "In part, here are	
				14:20:38	20		
					21		
					22		
					23		
					24		
					25		

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14:20:57	1	a few more for IA to be entered."		14:23:19	1	None -- none or whatsoever. That's my understanding.	
	2	And there is -- the first reference is a 40K			2	Again, I am sitting in the Orange County, and	
	3	wire to the Bergstein trust.			3	all these communications are going back and forth with	
	4	Do you see that?			4	phone calls, with e-mails. Okay. So that's the	
14:21:07	5	A Uh-huh.		14:23:34	5	understanding that I had. Whether it's right or wrong,	
	6	Q Do you have an understanding of what the			6	it is my understanding.	
	7	Bergstein trust is?			7	BY MR. LATZER:	
	8	A Apparently, David Bergstein had a trust.			8	Q But you testified earlier that Mr. Jam is a	
	9	Q Okay. Do you know anything about that trust?			9	grown man; right?	
14:21:17	10	A No.		14:23:43	10	A That is correct.	
	11	Q You don't know who the beneficiaries are?			11	Q And he was acting voluntarily here?	
	12	A No. No.			12	A I said -- you asked me a question, specifically	
	13	Q Okay.			13	question about whether someone can do something	
	14	A I didn't even know Bergstein had two kids until			14	voluntarily. I said, "No. Grown-up man can do that or	
14:21:27	15	lately. So I didn't know much about David Bergstein.		14:23:56	15	can be forced to do volun-- -- "voluntarily."	
	16	Q Okay. Do you have an understanding of why			16	Q And is it your understanding that at the time	
	17	Integrated Administration was transferring \$40,000 to			17	that these transactions are happening that Mr. Jam was	
	18	the Bergstein trust?			18	benefiting financially?	
	19	A Again, these are all the monies that were			19	A Mr. Jam never benefited. Not ever. Not even a	
14:21:45	20	coming in and going out. It was under his control. He			20	penny. I can say it right here, you can put me on the	
	21	knew what they were, and he would direct to Kia as to			21	stand in the court. I would say the very same thing.	
	22	what to do with those funds. Kia had no control.			22	Had it done, he would not have been in this financial	
	23	None -- none whatsoever.			23	disaster situation that he cannot even afford to pay his	
	24	Q Okay. This e-mail is --			24	mortgage payment, and I helped him to do that. Ever.	
14:22:05	25	A Is from Kia.		14:24:36	25	He never. If he took a million-dollar or \$5 million	
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14:22:06	1	Q Is from -- let me just finish.		14:24:41	1	from David Bergstein and took it to Cayman Island and	
	2	This e-mail is from Kia and Mr. Bergstein is			2	bought a mansion there, I'm not aware of that. But the	
	3	not on it?			3	ones that I know, he never ever, ever, in my opinion,	
	4	A Of course not.			4	benefited from him. Ever. Not even a penny.	
14:22:11	5	Q Okay. So is it your testimony that Mr. Jam was		14:25:01	5	Q Are you aware that monies from Swartz IP were	
	6	not acting voluntarily in sending this e-mail?			6	used to pay off Mr. Jam's American Express cards?	
	7	A Oh, I did not say that. He did not act			7	A It could have been. Again, this -- it was not	
	8	voluntarily. I'm -- I'm saying Kia was conveying David			8	used to pay Mr. Kia Jam's charges. It was used to pay	
	9	Bergstein instruction to us. In fact, he did -- he's			9	Mr. David Bergstein's charges.	
14:22:31	10	saying that, "Ray Shahab, for tomorrow's report, please		14:25:18	10	Q Your testimony is that in all the instances	
	11	include these additional transactions that we've done."			11	that Swartz IP, his money was used to pay off American	
	12	Apparently, they had transferred \$40,000 wire			12	Express cards in Mr. Jam's name, and there were no --	
	13	to Bergstein trust, another 30 to Graybox, which we did			13	then on a single transaction that benefited Mr. Jam	
	14	not know. So he's informing us to incorporate that in			14	personally?	
14:22:50	15	our report for the next day.		14:25:32	15	A I do not say that. I do not say that.	
	16	Q Okay. Is it your testimony that Mr. Jam was			16	Q What did he say?	
	17	incapable of refusing an instruction from Mr. Bergstein?			17	A I am saying that if there was a payment to --	
	18	MR. MIGLER: It misstates testimony.			18	to American Express was for the charges that Mr. David	
	19	THE WITNESS: Huh?			19	Bergstein put on Kia Jam's credit card. Okay. David	
14:23:01	20	MR. MIGLER: I was -- I was objecting that that		14:25:51	20	Bergstein did not have the courtesy of helping Kia when	
	21	misstate -- misstated your testimony.			21	Kia was assuming \$700,000 tax liability that he imposed	
	22	THE WITNESS: That is correct. I -- I never			22	upon him. And his house right now is being foreclosed	
	23	said that. But I believe that Kia was under absolute,			23	by IRS for -- for that. He did not have that decency to	
	24	absolute control of David when it came to the money and			24	do that.	
14:23:16	25	what to do with those funds. He had no control.		14:26:12	25	Q So --	

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14:26:12	1	A	I'm sorry. That I'm -- I'm getting beyond.	14:29:09	1	person can respond to his e-mail.	
	2	Q	So if Mr. Jam wasn't benefiting in any way		2	Q	Okay. Let me direct you to the middle of this
	3		financially from this arrangement with Mr. Bergstein, I		3		e-mail, where Mr. Jam writes, "That leaves the balance
	4		understand that's your testimony that why was he		4		of 110. From this, we will need to replenish the 16K
14:26:26	5		involved in the arrangement?	14:29:40	5		wire from earlier today. You will know that I dipped
	6	MR. MIGLER:	Calls for spe- --		6		into the payroll tax reserve in order to send the wire
	7	THE WITNESS:	You -- you --		7		this morning for 16K to Jam's."
	8	MR. MIGLER:	-- calls for speculation.		8		Do you see that?
	9	THE WITNESS:	You need to ask Mr. Jam. You		9	A	Yes, I do.
14:26:33	10		need to ask Mr. Jam --	14:29:49	10	Q	Okay. What's the reference in that sentence to
	11	BY MR. LATZER:			11		the payroll tax reserve?
	12	Q	Okay.		12	A	When we set up the account, the payroll tax
	13	A	-- why he was involved in that.		13		money was a substantial amount. Because we were running
	14	Q	You never asked him that question?		14		a big num -- big number payrolls. And so therefore,
14:26:41	15	A	Again, there are certain things in our culture	14:30:13	15		taxes, we wanted to make sure that we have the money to
	16		that you don't ask a grown-up man as to what you do, but		16		pay the taxes. So if I'm not mistaken, we created the
	17		I have confessed to his father that your son is dealing		17		separate account. I'm not sure whether there was a real
	18		with a man who is not a -- who is not a good man and is		18		bank account, but we kept it -- the taxes in a separate
	19		affecting his life. Because as a father, I felt that		19		account.
14:27:12	20		it -- it was my responsibility. Without disclosing my	14:30:30	20		So therefore, we could pay the taxes when they
	21		client's information, I confessed that with his father.		21		were coming due. And taxes normally is due, if you get
	22	Q	When?		22		paid by Friday, the taxes are due Wednesday. If you get
	23	A	About two years ago.		23		paid by Monday, taxes is due by Friday. So therefore,
	24	Q	Okay.		24		we did not have much time to pay the taxes, and we would
14:27:22	25	MR. LATZER:	Forty-three. Thanks.	14:30:50	25		normally process the payment of the taxes the same day
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14:27:48	1	BY MR. LATZER:		14:30:55	1	that we process the payroll. Apparently, he's making	
	2	Q	All right. I'm going to show you what's marked		2	reference that he's -- he knew that there was some funds	
	3		as Exhibit 43.		3	in there, and he needed \$16,000 of that, and he used it	
	4		(Exhibit 43 was marked for		4	and he -- he's putting it back.	
14:27:51	5		identification by the Court Reporter	14:31:11	5	Q	Did you have any concern with him as he
	6		and is attached hereto.)		6		describes it dipping into the payroll tax reserve?
	7	BY MR. LATZER:			7	A	No.
	8	Q	This is a December 8th, 2011 e-mail from		8	Q	No.
	9		Mr. Jam to Mr. Shahab with you copied; correct?		9		Now, what's Jams?
14:28:11	10	A	That's correct.	14:31:18	10	A	(Reading.)
	11	Q	Okay. And do you recall receiving this e-mail?		11		J-A-M. Not really, I don't know. So let me
	12	A	I must have.		12		read it. "From this, we need to replace 16K wire from
	13	Q	Okay. And this is another instance in which --		13		earlier today. You know that I dipped into the payroll
	14		which -- in which Mr. Jam is providing you and		14		tax reserve in order to send the wire this morning for
14:28:28	15	Mr. Shahab with instruction as to how to disburse funds		14:31:46	15		the 16K to Jams."
	16	that were being deposited into Integrated			16		Jams. No, I don't know what JAMS stands for.
	17	Administration's account; is that correct?			17	Q	Okay. And the e-mail continues. This leaves
	18	A	That is correct. As you see, before the money		18		94K. The next paragraph states, "There are 40K in
	19	comes in, they tell us how to spend it.			19		charges on the Amex today for the next bill. Move 40K
14:28:46	20	Q	Now, this -- on this e-mail, Mr. Jam copied	14:32:03	20		into KJP, and hold there until the next bill shows up.
	21	you.			21		The charges are 25K for AM House, 10K to Bohemia and 5K
	22		Do you have an understanding as to why he		22		to Pottery Barn."
	23		copied you on this one but not the previous one?		23		Do you see that?
	24	A	I asked Kia to copy all his e-mails to me, so		24	A	Uh-huh.
14:29:04	25		if Ray or any employees are not there, at least a second	14:32:20	25	Q	Okay. Now, Mr. Jam is instructing you to move

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14:32:25	1	40K into KJP; correct?		14:34:39	1	to pay his personal American Express.	
	2	A Yeah.			2	Q Okay. So at least this money from Integrated	
	3	Q That's Kia Jam Productions?			3	Administration was going toward paying off a personal	
	4	A That's correct.			4	expense with Mr. Jam?	
14:32:32	5	Q Okay.		14:34:51	5	A Again, Mr. Jam was using all this funds to pay	
	6	A Because he doesn't want to spend that money.			6	for everything, and if there is one particular instance	
	7	So he's just trying to be conservative and take the			7	that he's referring to his personal, yes, you could say	
	8	money out of the IA account. Okay. So at least, we can			8	that.	
	9	pay the American Express.			9	Q Okay. He's using it to pay off everything as	
14:32:50	10	Q Okay. Now, KJP is Kia Jam Productions?		14:35:08	10	you said --	
	11	A That is correct.			11	A That is correct.	
	12	Q And that's Mr. Jam's entity?			12	Q -- that would include transactions related to	
	13	A That is correct.			13	Mr. Bergstein?	
	14	Q Okay. Did Mr. Bergstein have any involvement			14	A That is correct. As you see --	
14:32:59	15	or affiliation with KJP?		14:35:14	15	Q From that --	
	16	A No.			16	A -- on the top it says, "50 went to Heritage	
	17	Q Okay. So he wants the money to be transferred			17	Media, 50 went to Bergstein trust, 40 went to Graybox."	
	18	from Integrated into his own company?			18	So he's allocating the funds. He wants to make sure	
	19	A He wanted to safeguard that \$40,000 of that, so			19	that his credit cards are paid, too.	
14:33:14	20	when those tax -- when those American Express or the		14:35:28	20	Q So everything would also include transactions	
	21	other payments become due, we have the money. Because			21	that benefited Mr. Jam, personally?	
	22	if the money was sitting there in IA, David Bergstein			22	A Again --	
	23	would have come up at some reason to take it out or send			23	Q And, in fact, we just saw one here, the	
	24	it to himself or to send it to Graybox or do something.			24	American Express house.	
14:33:34	25	Q Okay. Because he wants to be able to pay off		14:35:39	25	A The way that you looked at it, it seemed as if	
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14:33:36	1	his own American Express bill?		14:35:42	1	he's benefiting from it. But the fact of the matter is	
	2	A Not own the American Express bill and other			2	he was working there. Okay. So therefore, if he was	
	3	bills, Bohemia, Pottery Barn, whatever they were.			3	not getting paid for his salary, because if you look at	
	4	Q Is it your understanding that these three			4	the IA payroll, he was paid for just a period of time,	
14:33:48	5	charges, the 25K to AM House, the 10K to Bohemia, the 5K		14:36:02	5	and then never paid a salary. Never ever paid a salary	
	6	to Pottery Barn, are charges that are showing up in the			6	for all these years.	
	7	American Express bill?			7	So therefore, if there was a source of fund	
	8	A That is correct.			8	that was used to pay for his company's account, you	
	9	Q Okay. And again, just to be clear, the			9	could -- you could say that he benefited from that, yes,	
14:33:58	10	American Express bill is a card in his name?		14:36:23	10	there was. But these funds were coming in all together,	
	11	A That is correct.			11	and they were going all disbursed. And I cannot sit	
	12	Q Okay.			12	here and tell you that this \$25,000 was purely giving	
	13	A I -- I'm not sure whether it was under his			13	Kia personal benefit because Kia could have borrowed	
	14	personal name, or had -- right now, I have an American			14	\$100,000 from his friend and put it in that IA account	
14:34:10	15	Express says Majid Zarrinkelk, then underneath says		14:36:51	15	to pay for the payroll of IA.	
	16	ZKCO. So -- and then I have another American Express			16	Q You said that Mr. Jam didn't receive a salary	
	17	that says Majid Zarrinkelk only.			17	from Integrated Administration?	
	18	Q Do you what --			18	A No, I did not say that. I said he received	
	19	A So what --			19	salary for a period of time.	
14:34:17	20	Q Sorry.		14:37:03	20	Q Okay. Do you know what period of time that	
	21	Do you know what AM house is?			21	was?	
	22	A American -- American Express house. I believe			22	A I think at the beginning of 2000 -- when they	
	23	he might be re- -- referring to -- we do have an account			23	started off the IA. They -- they had -- he was getting	
	24	called "house account," which is his personal bank			24	salary.	
14:34:34	25	account. Okay. So he -- he could have needed \$25,000		14:37:14	25	Q So in --	

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14:37:15	1	A He was getting -- David was getting -- David's wife was getting -- yes, they were. They were.	14:39:20	1	expecting me to know what was the \$10,000 paid for
	2			2	Bohemia or \$5,000 Pottery Barn, would you remember what
	3	Q Okay. And so I'm just trying to narrow down		3	you did eight, nine years ago? I wouldn't.
	4	that period when you think you -- when you think he was		4	Q These documents that you're referring to that
14:37:28	5	receiving a salary.	14:39:37	5	may refer or substantiate these sort of payments, are
	6	A Again, I don't recall. The books and		6	those documents that you turned over to the government?
	7	financials that we provided has all those details.		7	A Absolutely. And Mr. Weichert.
	8	Q Okay. And what -- why was Mr. Jam entitled to		8	Q All right. Let me show you what I'll mark as
	9	a salary from Integrated Administration?		9	Exhibit 44.
14:37:37	10	A What's that?	14:40:13	10	(Exhibit 44 was marked for
	11	Q Why was Mr. Jam entitled to a salary from		11	identification by the Court Reporter
	12	Integrated Administration?		12	and is attached hereto.)
	13	A I -- I supposed he was one of the employees of	13	BY MR. LATZER:	
	14	this big organization, and he was getting salary for	14	Q And, Mr. Zarrinkelk, I placed in front of you	
14:37:49	15	that.	14:40:38	15	document, Exhibit 44. It's an e-mail from you to Jeff
	16	Q What services was he providing Integrated	16	Solomon, Mr. Jam, and Mr. Bergstein with Mr. Shahab	
	17	Administration?	17	copied, and it's dated January 20th, 2012.	
	18	A He was managing -- he was working for David, so	18	I'll give you a minute to flip through it, if	
	19	therefore, he was getting paid for that. I -- I suppose	19	you would like.	
14:38:00	20	that was the case.	14:40:59	20	A Yes, sir.
	21	Q Okay. But Integrated Administration was	21	Q Okay. Do you recall sending this e-mail?	
	22	Mr. Jam's company?	22	A Uh-huh.	
	23	A Integrated Administration never was Kia Jam's	23	Q Okay. And -- and what prompted you to send	
	24	company. It was David's company. Absolutely David's	24	this e-mail?	
14:38:16	25	company. Never was. It was just Kia who was signing	14:41:06	25	A This is the list of those entities that I was
		Page 151			Page 153
14:38:19	1	for all this time. That's why he ended up being charged	14:41:11	1	referring to that I saw in a meeting with David
	2	for the payroll taxes that was not paid.		2	Bergstein when we met him in L.A. And as you see, this
	3	Q And is it your testimony that some of the		3	is January of 2012; right?
	4	services that Mr. Jam was providing Integrated		4	We met -- if I'm not mistaken, we met in
14:38:34	5	Administration was facilitating these transfers of	14:41:27	5	December of 2011. Again, some -- somewhere around
	6	monies?		6	that -- that time. And in that meeting, these papers
	7	A No, I'm not saying that.		7	were circulated amongst all the people that there were
	8	Q No.		8	there.
	9	So I'm trying to understand what services he		9	So therefore, we still had this idea or
14:38:42	10	was providing Integrated Administration.	14:41:46	10	understanding that some of them might become my clients.
	11	A You need to ask Mr. Jam.		11	Okay. So therefore, I am just telling him that, please,
	12	Q Okay. How about the next charge, the 10K to		12	review this list. Okay. Attach No. 373 is CAC-7 is
	13	Bohemia, do you know what that is?		13	Integrated Administration. Okay. And from the group --
	14	A No.		14	and from the first group and two and three from the
14:38:52	15	Q Okay. Do you know what Bohemia is?	14:42:12	15	page 4, okay, which is Kia Jam Media, Kia Jam, KJMI
	16	A No.		16	Holding, Pagoda RNT. These are -- these are the
	17	Q How about 5K to Pottery Barn?		17	entities that I picked out of this group or whether was
	18	A No.		18	on this list. I was just trying to tell him that we
	19	Q Do you know if that was used to pay off monies		19	need to treat them differently for tax purposes.
14:39:00	20	that Mr. Jam spent at Pottery Barn?	14:42:37	20	Q Okay. Now, this -- the second page of the
	21	A I don't know. Again, these are all records in		21	document, the comp -- it says "company summaries,
	22	our books. So if you go and refer to the books, then I		22	January 13, 2012."
	23	can tell you whether it was loan, it was personal		23	Do you see that?
	24	expense, was it for company's expense, I could say that.		24	A Yes, I do.
14:39:17	25	But sitting here eight years, nine years afterwards,	14:42:47	25	Q Who -- is this a list that you compiled?

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14:42:49	1	A No.	14:45:15	1	Media?
	2	Q Okay. Who did?		2	A That is correct. All those three entities
	3	A This was distributed in that meeting.		3	became subsidiary of the K.Jam Media.
	4	Q Do you know who distributed it?		4	Q They became subsidiaries sometime after this
14:42:55	5	A I -- I think it was -- it came from David.	14:45:24	5	date?
	6	Q Okay. Now, do you have -- do you have an		6	A Yes.
	7	understanding of what the reference to entities to be		7	Q And you made that happen?
	8	added is? What that refers to?		8	A I made that happen. I -- I made the
	9	A No.		9	election -- the -- the companies were formed. I asked
14:43:14	10	Q Okay. So there is a list of entities and there	14:45:30	10	government. I asked IRS to consider them as the
	11	are 14 of them listed. And then underneath that it		11	subsidiary of K.Jam Media.
	12	says, "entities to be added."		12	Q Okay. How about No. 7 on the top list, there's
	13	A No, I don't know. What -- what was the		13	a reference there to Integrated Administration?
	14	difference between list of entities and list of entities		14	A Yes. Including that.
14:43:26	15	to be added.	14:45:43	15	Q And it says, "It's a wholly owned sub of K.Jam
	16	Q Okay. Now, the specific documents that follow		16	Media, Inc."
	17	the list, do you know who created these documents?		17	A That is correct.
	18	A Yes. They were made by this -- and there was a		18	Q So like those other three entities --
	19	guy named Jeff Solomon. Jeff Solomon was the attorney.		19	A That's --
14:43:47	20	And I believe, if I'm not mistaken, he was in that	14:45:53	20	Q Let me just finish.
	21	meeting. And he was the one who was putting together		21	Like the other three entities that became a
	22	all -- they had this in-house counsel, if you will. And		22	wholly owned subsidiary of K.Jam Media, Inc.?
	23	he was the one who was putting all these things		23	A That is true.
	24	together.		24	Q Okay. And there's a reference -- No. 13 is to
14:44:02	25	Q Okay. So he was an attorney for Mr. Bergstein	14:46:03	25	Swartz IP Services Group, Inc.
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14:44:05	1	and Mr. Jam?	14:46:05	1	Do you see that?
	2	A Uh-huh.		2	A Yes.
	3	Q Okay. And he was helping them compile this		3	Q There's a reference there to Jerry Swartz?
	4	information for their businesses?		4	A Uh-huh.
14:44:13	5	A That is correct.	14:46:10	5	Q And you don't know who that is?
	6	Q Okay.		6	A Never met. Never knew.
	7	A He was doing the legal part of forming this		7	Q How about Owari Opus entity?
	8	entities and --		8	A Which one?
	9	Q Okay. Now, let me just ask you. On the second		9	Q Next to Mr. Swartz's name.
14:44:29	10	page of the document, there is a reference to K.Jam	14:46:19	10	A No. No. 11 is that entity.
	11	Media, Inc., and next to that it says, "Wholly owned by		11	Q Okay. And next to No. 11 which states Owari
	12	Kia."		12	Opus, Inc. it says "TBD."
	13	So is that accurate that K.Jam Media, Inc. is		13	So that's to be determined?
	14	wholly owned by Mr. Jam?		14	A I suppose.
14:44:43	15	A That is correct.	14:46:32	15	Q And did you understand that to mean that the
	16	Q And the next one, KJ -- KJMI Holdings, Inc.		16	owners or -- of -- of that entity would be decided at a
	17	states, "It's a wholly owned subsidiary KJ Media, Inc."		17	later date?
	18	Do you see that?		18	A These are not my entities. So I was less
	19	A And that's -- that's -- that's was their plan.		19	concerned about them. I did not concern myself with any
14:44:53	20	And that's why I was making reference in this e-mail	14:46:49	20	of them.
	21	that if these are correct, I have to make an election		21	Q They weren't your entities in the sense that
	22	with the IRS in terms of considering them as the		22	you weren't the financial advisor accountant for that?
	23	subsidiary of the K.Jam Media.		23	A I was not their accountant.
	24	Q Okay. So was that, in fact, correct that KJMI		24	Q You weren't their accountant?
14:45:12	25	Holdings, Inc. was wholly owned subsidiary of K.Jam	14:46:58	25	A I wasn't their accountant.

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14:47:00	1	Q	Okay. Now, No. 12 is Pineboard Holdings, Inc.?	14:48:53	1	A	I don't know.
	2	A	Uh-huh.		2	Q	Now, at the bottom of this page it says,
	3	Q	Do you see that?		3		"Franchise Tax Annual Report."
	4	A	That is correct.		4	A	Uh-huh.
14:47:04	5	Q	And we saw earlier that you were a signatory on	14:49:02	5	Q	It says 2010 return was filed on 11/8/2011.
	6		that bank account?		6		You need to file and pay for 2011?
	7	A	That is true.		7	A	Uh-huh.
	8	Q	Okay. But it's your testimony that you weren't		8	Q	Do you have any idea if that happened?
	9		providing account- -- accounting services for Pineboard		9	A	I don't know.
14:47:15	10		Holdings, Inc.?	14:49:10	10	Q	No.
	11	A	As I said, I believe, if I'm not mistaken for a		11	A	No.
	12		short period of time, we were doing it. And then we		12	Q	And that's because you weren't providing
	13		passed it onto them.		13		accounting services --
	14	Q	Okay. Do you know what prompted that change?		14	A	That is correct.
14:47:27	15	A	Again, it was part of these entities that we	14:49:11	15	Q	-- for Swartz IP?
	16		were not involved with accounting for them.		16	A	That was not -- that was not my client.
	17	Q	Okay. And next to Pineboard Holdings it		17		THE REPORTER: One at a time, please.
	18		states, "Paul Palomar."		18	MR. LATZER:	You got to --
	19		Do you see that?		19		THE WITNESS: I'm sorry.
14:47:35	20	A	Which one?	14:49:15	20	THE REPORTER:	You already started jumping on
	21	Q	Next to Pineboard Holdings is No. 12?		21		each other.
	22	A	Uh-huh.		22	MR. LATZER:	You have to let me finish.
	23	Q	It says Paul Palomar.		23	THE REPORTER:	Thank you.
	24	A	Uh-huh.		24	BY MR. LATZER:	
14:47:42	25	Q	Do you know who Mr. Palomar is?	14:49:20	25	Q	Was that because you weren't providing
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14:47:44	1	A	No. No.	14:49:22	1		accounting services for Swartz IP at that time?
	2	Q	No idea?		2	A	That is correct.
	3	A	No idea.		3	Q	Okay. And do you know who was responsible for
	4	Q	Arius Libra, Inc.		4		that?
14:47:50	5	A	Never.	14:49:28	5	A	I don't know.
	6	Q	Do you know who that -- what that is?		6	MR. LATZER:	Okay. Let's take a short break.
	7	A	No.		7	THE VIDEOGRAPHER:	The time is 2:49 p.m. We
	8	Q	Let me ask you to turn to the page marked 14.		8		are now off the record.
	9		It's Bates Number Jam TT 474 on the bottom right.		9		(A recess was taken.)
14:48:11	10	A	Fourteen?	14:50:29	10	THE VIDEOGRAPHER:	We are back on the record.
	11	Q	Yeah.		11		The time is 3:01 p.m.
	12	A	Okay.		12	BY MR. LATZER:	
	13	Q	And this page concerns Swartz IP Services		13	Q	Okay. Let me show you what is marked as
	14		Group, Inc.		14		Exhibit 45.
14:48:25	15		Do you see that?	15:02:06	15		(Exhibit 45 was marked for
	16	A	Yes.		16		identification by the Court Reporter
	17	Q	Okay. Do you re- -- recall reviewing this at		17		and is attached hereto.)
	18		the time that you sent it out?		18	BY MR. LATZER:	
	19	A	No.		19	Q	And this is a September 6, 2012 e-mail from
14:48:33	20	Q	No.		20	Steve Piskula to Maxine Winton with your copy and	
	21		And is that because this wasn't a company for		21	Mr. Jam copy as well.	
	22		which you were providing accounting services?		22	Do you see that?	
	23	A	That is correct. I didn't care.		23	A	That is correct.
	24	Q	Okay. Do you know if Mr. Jam, at any point,		24	Q	Okay. Do you recall receiving this e-mail?
14:48:49	25		had an ownership interest in Owari Opus?	15:02:38	25	A	A I must have.

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15:02:39	1	Q	Okay. Who is Maxine Winton?	15:04:59	1	account. Okay. So any money come -- come in went to	
	2	A	Maxine is another my -- employee of ours.		2	any entity and any money was being disbursed. Whoever	
	3	Q	Okay. Is -- is she a CPA?		3	had the money, they send it off of that. So we were	
	4	A	No, she's not.		4	caught in the middle trying to make sure that all the	
15:02:55	5	Q	Okay. So she's someone who's -- who you are	15:05:16	5	monies coming being appropriately allocated to the right	
	6	overseeing?		6	entities, so that was the biggest problem that we had.		
	7	A	That's correct.		7	So inventory, I believe, is making reference to	
	8	Q	Okay.		8	the gold inventory. And I do recall in several	
	9	A	She's the head of the bookkeeping department.		9	instances, David had to go and sell gold because they	
15:03:06	10	Q	At this time, she was the head of the	15:05:43	10	needed cash. So he went out and he sold some golds that	
	11	bookkeeping department?		11	he had purchased.		
	12	A	Always been.		12	Q Okay. Now -- you -- in your response refer to	
	13	Q	Okay. And so does she currently work for		13	this group of people, so you're referring to	
	14	your -- the firm that you're --		14	Mr. Bergstein, Mr. Jam, and the people?		
15:03:13	15	A	That is correct.	15:06:03	15	A Mostly, I'm referring to David. Okay.	
	16	Q	Okay. And she worked for ZKCO?		16	Q Okay. But we previously looked at e-mails	
	17	A	She used to. Now, she --		17	where Mr. Jam is giving you instructions.	
	18	Q	She came over with you?		18	A That is correct.	
	19	A	That is correct.		19	Q And Mr. Bergstein wasn't copied on those	
15:03:22	20	Q	Okay. And the subject of this e-mail is IA	15:06:16	20	e-mails?	
	21	transaction and Mr. Piskula writes, "A deposit was made		21	A That is correct.		
	22	into Integrated Administration in the amount of \$80,000		22	Q Okay.		
	23	from Swartz IP Services Group, Inc. for in --		23	A David is rarely was copied on the e-mails and		
	24	"inventory sales. Thanks. Steve Piskula."		24	David is rarely communicated with us.		
15:03:38	25	Do you see that?		15:06:23	25	Q Because Mr. Jam communicated with you directly?	
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15:03:39	1	A	That's correct.	15:06:25	1	A Yes. That is correct.	
	2	Q	Okay. Well, let me ask you this first.		2	Q And he ensured that these transfers happened?	
	3		Who is Mr. Piskula?		3	A That is correct.	
	4	A	Steve Piskula was somebody who was working for		4	Q Okay. So it's your testimony that Integrated	
15:03:51	5	David in their organization and close proximity with	15:06:35	5	Administration never provided any inventory sales?		
	6	Frymi who was the -- David's assistant.		6	A No. Integrated Administration was a payroll		
	7	Q Okay. So Mr. Piskula was working for		7	company. They didn't have -- they didn't have the		
	8	Mr. Bergstein?		8	inventory to sell.		
	9	A	I believe that's what my understanding.		9	Q Okay. So did you take any steps at this time	
15:04:10	10	Q	And do you know what his specific role was?	15:06:57	10	in -- or in or around September 2012 to correct this	
	11	A	No.		11	error?	
	12	Q	Okay. And do you understand that this		12	A Well, absolutely. That's -- that's what we do	
	13	referenced to an \$80,000 payment corresponds to one of			13	every day. Just because they say this is such and such,	
	14	the bank records that we looked at before?			14	we had to ask follow-up question, who was the inventory,	
15:04:26	15	A	It should be.	15:07:15	15	who -- who bought it, who sold it, where was it.	
	16	Q	Okay. And is your understanding from this		16	Because if there was an inventory, we should have had	
	17	e-mail that Integrated Administration was receiving this			17	control over that. But we never had. There was -- I do	
	18	money in exchange for providing inventory sales?			18	recall that in one of the books, I don't know which one	
	19	A	That's correct.		19	of the books, we were carrying some inventory of -- some	
15:04:42	20	Q	Okay. Did Integrated Administration, in fact,		20	inventory. And we were told they were gold, okay. But	
	21	provide inventory sales to Swartz IP Services Group?			21	they never gave us the details of how many ounces, what	
	22	A	No.		22	it was, who was holding it, when it was sold, what	
	23	Q	No.		23	happened to it.	
	24	A	As I said, they -- this group of people had no		24	Q Okay. So --	
15:04:54	25	understanding about whose money should go to which		15:07:53	25	A And then when -- when he is saying this, this	

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15:07:55	1	is a message from David. Steve Piskula is conveying to		15:10:11	1	company." And then it serves all these five entities.	
	2	us that we sold \$80,000 inventory to Swartz. Book it.			2	So it pays the payroll, and this entity pay the payroll	
	3	That's all. It was up to us to ask the follow-up			3	company for the amount of wages, taxes, and a portion of	
	4	question in order to book it properly.			4	the -- the services.	
15:08:14	5	Q Do you recall asking the follow-up questions?		15:10:33	5	Q Okay. So did Integrated Administra- --	
	6	A We must have. We must have.			6	Administration make any revenue?	
	7	Q You must have?			7	A I -- I believe they -- they did some revenue.	
	8	A We must have.			8	Of course, they did have revenue. It -- it could have	
	9	Q Do you recall doing it?			9	happened to expense, expense, expense.	
15:08:21	10	A We must have.		15:10:47	10	Q Okay. And so I believe that your testimony	
	11	Q You're saying it would have been part of your			11	before was that it was only providing payroll services	
	12	practice?			12	for entities with which Mr. Bergstein or Mr. Jam was	
	13	A Of course, because, again, IA did not have			13	affiliated?	
	14	inventory. Okay. IA was not in the business of selling			14	A That's not Mr. Jam. Mr. Bergstein.	
15:08:30	15	gold or anything. So this would not have made sense so			15	Q Okay. But at least for some point in time,	
	16	we -- we must have had a follow-up question.			16	Mr. Jam was receiving a salary from Integrated	
	17	Q Okay. Do you recall whether you responded to			17	Administration?	
	18	this e-mail?			18	A Again, there is a difference between an	
	19	A I don't remember eight years ago if we did			19	employee and an employer. Okay. So the employers where	
15:08:44	20	but --			20	Mr. Bergstein companies. Employee was Mr. Jam.	
	21	Q Now, if there were response to this e-mail,			21	Q I understand.	
	22	that is something you would have turned over to the			22	Now, is it your understanding that	
	23	government?			23	Mr. Bergstein was receiving a salary from --	
	24	A Absolutely. If there was any e-mail, okay,			24	A That is correct.	
15:08:50	25	every single e-mail. Okay. I never deleted any e-mails			25	Q Just let me finish.	
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15:08:56	1	of our system. So if there was any, it was turned over		15:11:29	1	Was -- is it your understanding that	
	2	to the government.			2	Mr. Bergstein was receiving a salary from Integrated	
	3	Q Okay. Do you recall whether you had a verbal			3	Administration?	
	4	communication with Mr. Piskula about this so-called			4	A That is correct.	
15:09:10	5	inventory sales?		15:11:35	5	Q Okay. Do you know what services that	
	6	A No, I don't.			6	Mr. Bergstein was providing Integrated Administration?	
	7	Q How about with Mr. Jam?			7	A No, I don't.	
	8	A I don't. Maxine perhaps would have called or			8	Q Do you know if with respect to the employers	
	9	Ray Shahab would have called and asked question.			9	for whom you say Integrated was providing payroll	
15:09:22	10	Q Okay. Is there a reason why Mr. Shahab is not			10	services, was there any sort of written documentation	
	11	copied on this e-mail?			11	that concerned the arrangements between these employers	
	12	A Nothing in -- in particular.			12	and Integrated?	
	13	Q Okay. So you said before that Integrated			13	A If there were one, we -- we were not aware of	
	14	Administration was not in the business of providing			14	that.	
15:09:34	15	inventory sales?		15:12:05	15	Q You've never seen that?	
	16	A That is correct.			16	A No, I never saw that.	
	17	Q Okay. They were -- and what type of business?			17	Q And is that something that you would have	
	18	A Payroll company.			18	wanted to see in order to -- well, strike that.	
	19	Q Payroll company.			19	You handled the books and records for	
	20	Okay. So explain to me that business model.		15:12:31	20	Integrated Administration; right?	
	21	A There are companies that they do nothing, but			21	A That is correct.	
	22	they run payroll for different entities, okay. So let's			22	Q Okay. And as part of handling those books and	
	23	say, I have five different companies. Instead of			23	records, you never saw any written agreement between IA	
	24	setting up five different payroll for all five of them,			24	and an employer for whom IA was purportedly providing	
15:10:07	25	I set up a company and I say, "This is my payroll		15:12:50	25	payroll services?	

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15:12:51	1	A	That is correct. I -- I don't recall seeing anything.	15:15:21	1	payments that were rapidly coming in -- in and out of Integrated account -- Integrated's account had nothing to do with IA's reported payroll business?	
3	2	Q	Do you recall ever seeing a single document which evidenced that, in fact, Integrated Administration was providing payroll services to an employer?	4	5	A	Yes. I was very concerned about that. That's why we called Kia to clarify as to why these funds -- these monies are coming and when or how IA is going to build this entities. Okay. And if I am not mistaken, I do recall that we received some invoices that David generated himself for payroll of these entities being issued by IA for reimbursement of the fund from them.
15:13:02	5	A	IA was the payroll company. Their job was to produce the payroll reports, and pay the -- pay employees and cut the checks and do the -- what ADP does. Period.	15:15:34	6	Q	Okay. So you -- you've referenced this discussion that you had with Mr. Jam regarding all these monies?
15:13:27	10	Q	Okay. You said you referred in your testimony to payroll reports?	15:16:03	7	A	That is correct.
11	12	A	Yeah.	15:16:14	8	Q	But was after the fact that was -- remind me when that was.
13	14	Q	Okay. Did IA produce payroll reports?	15:16:31	9	A	As I said, because of this chaos and the amount of transaction that was happening and uncertainty as to who's company is this, who -- who is going to be responsible for that. So we did not have a very good understanding of all these incoming funds and all those outgoing funds.
15:13:37	15	A	Of course.	15:16:50	10	Q	So therefore, at one point of time, when we were late to file the tax return, I put my foot down and I said, "You" -- "you guys need to read these and
16	17	Q	Okay. And you've seen those?				
18	19	A	Of course.				
20	21	Q	Okay. And those payroll reports concerned purported employees of entities affiliated with Mr. Bergstein?				
22	23	A	That is correct. Although in those reports, it was not shown as this employee was working for this company or second employee was working for company B. And third company was working with company C. They were all being reported as one entity. That's the purpose of				
24	25	A	it. But when we were allocating that, it would say				
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15:14:14	1	Employee No. 1, 5, and 7 is for company A. Employee No. 2, 4, 6 is for company number B, and so forth and so on.		15:16:56	1	identify the source of this income or funds and tell us what to do with them." And then I sent it to both Kia and David. They reviewed that and I do recall that Kia came to our office, and we spent an afternoon or the whole day when -- going over those. And then based on that, we finalized our financial statement and then we file tax return.	
4	5	Q	Okay. And with respect to Mr. Jam, you testified before that at least for some period of time, he received a salary for Integrated Administration?	15:17:14	6	Q	I'll show you what I'm marking now as Exhibit 46.
15:14:28	6	A	That is correct.	15:17:46	7	(Exhibit 46 was marked for identification by the Court Reporter and is attached hereto.)	
7	8	Q	Okay. It -- was that reported on Mr. Jam's personal income?	15:17:59	8	BY MR. LATZER:	
15:14:37	10	A	Of course.	15:17:59	9	Q	And Exhibit 46 consist of e-mails exchanged between you and Mr. Jam on December 6, 2013?
11	Q	On his personal tax return?	15:17:59	10	A	Uh-huh.	
12	A	Of course.	15:17:59	11	Q	Do you see that?	
13	Q	Okay. Now, we looked before at bank statements for Integrated Administration; correct?	15:17:59	12	A	Of course.	
14	A	That is correct.	15:17:59	13	Q	Now, the bottom e-mail on the first page, the greeting is Majid John.	
15:14:51	15	Q	And we saw a substantial sums of money coming in and that -- that account over a very short period of time; correct?	15:18:18	14	Do you see that?	
16	A	That's correct.	15:18:18	15	A	That is correct.	
17	Q	Okay. Now, at that time, you understood based on the fact that you were the accountant for Integrated Administration that it was in the payroll services industry as you described today?	15:18:18	16	Q	Okay. What is the reference there to John?	
18	A	That is true.	15:18:18	17	A	John means dear in Farsi.	
19	Q	Okay. Were you at all concerned that these	15:18:28	18	Q	Dear?	
20							
21							
22							
23							
24							
25							

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15:18:29	1	A	Dear.	15:20:38	1	Q	Okay. So you were booking them, but you were
	2	Q	Okay. So that was a term of endearment that		2		doing more than that. You were also facilitating the
	3		you were using?		3		transactions; is that correct?
	4	A	Yeah. We call each other -- I call him Kia		4	A	What -- what facilitation you referred to?
15:18:34	5		John, he calls me Majid John.	15:20:49	5	Q	Well, let me ask you about this specifically,
	6	Q	Okay. And that's how he -- I'm sorry. That's		6		the December 6th, 2013 ones.
	7		how you responded. You wrote "Kia John"?		7		Mr. Jam writes, "Please do the following from
	8	A	At the end of today, I may call you Steve John.		8		Pineboard Holdings, and the instructions to make a
	9		Okay. I don't know what's your --		9		\$300,000 wire to Graybox, LLC."
15:18:45	10	Q	Oh, my first name is Eric --	15:21:02	10	A	Uh-huh.
	11	A	Eric John.		11	Q	Do you see that?
	12	Q	-- so if you're going to put John --		12	A	That's correct.
	13	A	Okay.		13	Q	So that's -- that's a wire that --
	14	Q	-- you're going to say Eric first.		14	A	That's correct.
15:18:48	15	A	That is correct.	15:21:05	15	Q	-- you made happen?
	16	Q	I don't think you're going to say that but --		16	A	That is correct.
	17	A	No, I will.		17	Q	And how about with respect to the next one from
	18	Q	Okay. So do you recall receiving this e-mail		18		Pineboard \$50,000 transfers to Swartz IP?
	19		from Mr. Jam in December -- December 6, 2013?		19	A	That's correct.
15:19:05	20	A	I do see this. I'm -- I'm sure I must have.	15:21:13	20	Q	Same thing?
	21	Q	And Mr. Jam writes the second line of this		21	A	That's correct.
	22		e-mail, "There's a wire in the Pineboard. It is for the		22	Q	Okay. And then how about with respect to the
	23		purchase distribution."		23		following transaction on the second page it says, "From
	24		Do you see that?		24		Pineboard transfer \$240,000 to IA?
15:19:21	25	A	Uh-huh.	15:21:36	25	A	That is correct.
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15:19:21	1	Q	What is that in reference to?	15:21:36	1	Q	That's a tran- -- transfer that you made
	2	A	I don't know.		2		happen?
	3	Q	Okay. Did you ever have a discussion with		3	A	Uh-huh.
	4		Mr. Jam about what he meant by "purchase distribution"?		4	Q	And then it says in the IA payroll account it
15:19:35	5	A	I must have. Again, in that meeting, these	15:21:43	5		states, "From IA, please wire 100,000 to Cyrano Group"?
	6		were the issues that we did not know exactly what they		6	A	Cyrano Group.
	7		meant. So when we came together, we tried to clarify		7	Q	Cyrano Group.
	8		all these.		8		Okay. What's Cyrano Group?
	9	Q	So is it fair to say that your meeting, the one		9	A	Cyrano is another David's entity.
15:19:51	10		that you've been referring to, was sometime after	15:21:54	10	Q	Okay. And you made that transaction happen?
	11		December 6th, 2013?		11	A	I must have.
	12	A	Oh, absolutely. It was a year or two after		12	Q	Okay. And how about the next one from IA
	13		that.		13		payroll, which is misspelled, it states, "Please wire
	14	Q	Okay.		14		\$28,833.33 cents to FCI Lender Services, Inc."
15:20:04	15	A	It was very hard to get proper information from	15:22:09	15		Do you see that?
	16		David. Okay.		16	A	That's correct.
	17	Q	But here you're beyond directly with Mr. Jam?		17	Q	Do you know what that is?
	18	A	Oh, yeah. Because Jam did not know himself.		18	A	If you look at the bottom, it says, "Property
	19		He had to go as David, and David was not giving him the		19		located at 5353 Round Meadow Road, Hidden Hills." I
15:20:19	20		right answers. So Kia was giving us a sort of a	15:22:21	20		think -- I believe -- I'm not 100 percent sure, but I
	21		runaround, and we were not satisfied with that. So we		21		think that they -- this is -- this might be David's
	22		were just booking them temporarily. Most of those		22		home, and he must have been refinancing something and
	23		transaction were booked in a suspense account. So then		23		this is a lender. So he was asking me to wire the fund
	24		we send a list to them and I said, "You need to tell us		24		to --
15:20:37	25		what these are."	15:22:39	25	Q	Okay.

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15:22:39	1	A	-- the lender.	15:24:50	1	that at the time that these transfers were happening?	
	2	Q	And that's a wire that you made happen?		2	A	Again, the issue is this was -- so many
	3	A	If it was asked me to do it, must have		3		transaction was happening all at once. Okay. And we
	4		happened.		4		were not getting the proper answer as to what are these
15:22:46	5	Q	Okay. And how about the last one. Well, two	15:25:05	5	monies that are coming in. And nobody could tell us	
	6		transactions from IA, "Please transfer \$100,000 to KJM."		6		except David and David was not accessible to us. And so
	7		That's K.Jam Media?		7		we had to post our question to Kia, and Kia was
	8	A	That's correct.		8		deferring it. David is busy. David is on vacation.
	9	Q	That's Mr. Jam's company?		9		David is in trial. David is this and that. So
15:22:59	10	A	That's correct.	15:25:26	10	therefore, it was being delayed and delayed and delayed.	
	11	Q	Okay. And it says from KJM, "Please wire		11		Q
	12		20,000 to After Dark Films."		12		Okay. But you kept transferring the monies in
	13		Do you see that?		13		the meantime?
	14	A	That's correct.		14		A
15:23:06	15	Q	What's After Dark Films?	15:25:50	15	Yes. These were the daily transaction that	
	16	A	After Dark Films is another entity that K.Jam		16	were coming in and going out.	
	17		Production or K.Jam Media deals with.		17	Q	Now, during the years that these transfers from
	18		Okay. So this is with respect to Mr. Jam's		18	Integrated Administration were happening specifically in	
	19		production business?		19	to 2011, '12, and '13, did you file any tax returns on	
15:23:19	20	A	That's correct.	15:26:07	20	Integrated's behalf?	
	21	Q	Okay. So that's a payment that benefited		21	A	Integrated was part of the K.Jam Media. Yes,
	22		Mr. Jam, personally?		22	we have.	
	23	A	Not -- not necessarily. Not necessarily.		23	Q	Okay. So in 2011, you filed a tax return on
	24		Because if Jam provided some service to After Dark, this		24		behalf of K.Jam Media, and your position is that that
15:23:36	25		could be the payment for that.	15:26:25	25	was sufficient in terms of the tax file and requirements	
						for Integrated Administration?	
						A	That's correct.
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15:23:38	1	Q	What service did he provide to After Dark?	15:26:26	1	Q	And the same for 2012?
	2	A	I'm not 100 percent sure of what was it. But		2	A	That is correct.
	3		I -- I knew that Kia was facilit-- and After Dark was		3	Q	And the same for 2013?
15:23:54	4		another production company, and Kia was providing some		4	A	For any year that we filed tax return.
	5		services to them.	15:26:31	5	Q	Okay. Did you file those by the April deadline
	6		Q		6		for each year?
	7		Okay. And then finally at the bottom it says,		7	A	No. As we said, I -- I think '11 and '12 were
			"From KJM wire \$25,000 to Jeremy Ferris."		8		delayed and we filed them either in 2013 or in 2014.
	8		Do you know who Mr. Ferris is?		9	Q	Okay. And did you seek an extension?
	9	A	It's a friend of Kia.	15:26:50	10	A	There are -- government gives you extension for
15:24:07	10	Q	Okay. And do you know why Mr. Jam would want		11		six months. Okay. So what I do is in this instances, I
	11		\$25,000 transfer to him?		12		file tax return with zero information and I attach a
	12	A	Because he borrowed from him.		13		statement. I say the client information is not
	13	Q	He borrowed money from him?		14		available at this time. And when it becomes available,
	14	A	Uh-huh.	15:27:09	15	I file an amended return. And that's exactly what we	
15:24:16	15	Q	Okay. So these are wire transfers that you		16	did.	
	16		processed for Mr. Jam?		17	Q	That's what you did for K.Jam Media?
	17	A	Uh-huh.		18	A	I'm sorry?
	18	Q	And the wires were effectuated?		19	Q	That's what you did for K.Jam Media?
	19	A	Perhaps.	15:27:17	20	A	That is correct.
15:24:29	20	Q	Okay. So it was sometime after these transfers		21	Q	Okay. And let me show you what I'm marking as
	21		were effectuated that you testified that you sat down		22		Exhibit 47.
	22		with Mr. Jam and Mr. Bergstein and discussed these sorts		23		(Exhibit 47 was marked for
	23		of transactions?		24		identification by the Court Reporter
	24	A	I did not sit with David. I sat with Kia.	15:27:39	25		and is attached hereto.)
15:24:48	25	Q	Okay. Is there any reason why you didn't do				

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15:27:40	1	BY MR. LATZER:		15:30:18	1	that.	
2	Q	And this is a Certification of Lack of Record		2	Let's me start from the start. From the		
3		for Swartz IP Services Group, Inc.?		3	beginning. "As of December 27th, 2017, the Internal		
4	A	Uh-huh.		4	Revenue Service shows no returns filed for the following		
15:27:59	5	Q	Do you know what this document is?	5	periods for the business until you described above. And		
6	MR. MIGLER:	Oh, can I -- can I have a copy?		6	it list the period as December 31st, 2011 through		
7	MR. LATZER:	I'm sorry, yeah.		7	December 31st, 2016."		
8	THE WITNESS:	No.		8	Do you see that?		
9	BY MR. LATZER:			9	A I do.		
15:28:15	10	Q	So about halfway down the page, it states -- my	10	Q Now, this is with respect to Pineboard		
11		copy is a little difficult to read. But I believe it		11	Holdings, Inc.; right?		
12		states, "As of February 16, 2018, the international --		12	A It looks like it.		
13		or Internal Revenue Service shows no returns filed for		13	Q Okay. And that's a company for which you were		
14		the following periods for the business entity described		14	the signatory on the bank account?		
15:28:38	15	above. And that's a reference to Swartz IP Services		15	A I was.		
16		Group, Inc."		16	Q Okay. But I believe your testimony was that		
17		Do you see that?		17	you didn't provide accounting services for this entity?		
18	A	That's true.		18	A That is correct.		
19	Q	Okay. And so below that, there is a -- there		19	Q Okay. And is it your understanding from this		
15:28:48	20	are various periods listed, December 31st, 2011,		20	document that Pineboard did not file tax returns between		
21		December 31st, 2012, December 31st, 2013, December 31st,		21	December 31st, 2011 and December 31st, 2016?		
22		2014, December 31st, 2015, and December 31st, 2016.		22	A It looks like it.		
23		Do you see those?		23	Q And is it also your understanding that the		
24	A	I do.		24	government believed that Pineboard had an obligation to		
15:29:05	25	Q Okay. So is it your understanding that Swartz		25	file tax returns for those years?		
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15:29:08	1	IP Services Group, Inc. never filed tax returns for		15:31:19	1	A As I said, if you're doing business in United	
2		those years?		2	States, you are -- you're supposed to file tax return.		
3	A	Off of this document, it looks like it.		3	Q Did you ever have a discussion with Mr. Jam		
4	Q	Okay. And is it your understanding that the		4	about filing tax returns for Pineboard Holdings?		
15:29:19	5	government believed that there is an obligation to file		5	A No.		
6		tax returns in those years for Swartz IP Services Group,		6	Q No.		
7		Inc.?		7	Did you understand that somebody else was		
8	A	Any business --		8	taking care of that?		
9	MR. MIGLER:	Speculation.		9	A No. It was not my concern.		
15:29:26	10	THE WITNESS:	Any -- any business that does	10	Q Okay. You weren't concerned notwithstanding		
11		business in United States are supposed to file tax		11	that you were the signatory on the account?		
12		return.		12	A No.		
13	BY MR. LATZER:			13	Q And you knew that Mr. Jam had at least some		
14	Q	Okay. Let's look at Exhibit 48.		14	affiliation with this entity?		
15:29:56	15	(Exhibit 48 was marked for		15	A Has what?		
16		identification by the Court Reporter		16	Q Some affiliation with this entity?		
17		and is attached hereto.)		17	A Again, these jobs were transferred to their		
18	BY MR. LATZER:			18	in-house accountant, and he had several people behind		
19	Q	And Exhibit 48 is another Certification of Lack		19	him to file these tax returns. So I was under the		
15:30:06	20	of Record. And this one is from Pineboard Holdings,		20	impression that they are taking care of it.		
21		Inc.		21	Q And who's the in-house accountant are you		
22		Do you see that?		22	referring to?		
23	A	I do.		23	A As I said, I -- I don't remember the name of		
24	Q	And it states that as of December 27th, 2017,		24	the gentleman. Harry -- Harry Sarkisian, I believe, if		
15:30:15	25	the International Internal Revenue Service -- strike		25	I'm not mistaken.		

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15:32:25	1	Q	Okay.	15:34:38	1	therefore, you report those under that mother company,	
	2	A	It was a gentleman that I introduced -- they		2	under the umbrella of K.Jam Media.	
	3		were looking for an in-house accountant. I knew this		3		
	4		fellow, I introduced him. They hired him. He was there		4	Q	Did you ever receive any notices from the
15:32:35	5		for a few years up to the time that they closed.	15:34:53	5	government regarding a failure to file a tax return for	
	6	Q	Who specifically hired him?		6	Integrated Administration?	
	7	A	I believe Kia hired him. Or David hired him.		7	A	Never.
	8	Q	Okay.		8	Q	Did Mr. Jam?
	9	A	But I made the introduction.		9	A	Never.
15:32:48	10	Q	But he was retained for purposes of Mr. Jam and	15:34:57	10	Q	Do you know if any of Mr. Jam's entities
	11		Mr. Ber -- Mr. Bergstein's businesses, is that fair to		11	received such a notice?	
	12		say?		12	A	Never.
	13	A	That is a fair statement.		13	Q	Okay. Do you know if Mr. Jam or anyone on his
	14	Q	Okay. Let's look at -- let's look at		14	behalf contacted the government to advise them that a	
15:33:02	15		Exhibit 49.	15:35:19	15	tax return for Integrated Administration had been filed	
	16		(Exhibit 49 was marked for		16	through K.Jam Media as -- as you described?	
	17		identification by the Court Reporter		17	A	You don't have to. It is your requirement.
	18		and is attached hereto.)		18	And when you report it properly, it should be there.	
	19		BY MR. LATZER:		19	Q	Okay.
15:33:14	20	Q	And Exhibit 49 is a certification of -- of Lack	15:35:33	20	A	But one page on the -- the K.Jam Media tax
	21		of Record for Integrated Administration. And according		21	return shows the name of the affiliate. So therefore,	
	22		this certification, it states that, "As of		22	you put their name, their federal ID number, and the	
	23		December 27th, 2017, the Internal Revenue Service shows		23	amount of your ownership.	
	24		no returns filed for the following period for the		24	Q	Did you have any discussion with the government
15:33:35	25		business entity described above."	15:35:47	25	when you met with them in the winter or fall of 2017	
						regarding filing tax returns for Integrated	
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15:33:38	1	Do you see that?		15:35:49	1	Administration?	
	2	A	I do.		2	A	We spoke generally about everything, like, what
	3	Q	Okay. And this concerns Integrated		3	we do today.	
	4		Administration; correct?		4	Q	Do you -- do you recall any specific discussion
15:33:45	5	A	Correct.	15:35:59	5	about filing tax returns for Integrated Administration?	
	6	Q	And the government is stating that from 2011 --		6	A	I don't recall any specific question about IA,
	7		December 31st, 2011 through December 31st, 2014,		7	but we spoke about everything.	
	8		Integrated never filed tax returns?		8	Q	Okay. And when you met with the government in
	9	A	That's wrong.		9	the fall or winter of 2017, were you represented by an	
15:34:05	10	Q	Why is that wrong?	15:36:17	10	attorney?	
	11	A	Because it's included in K.Jam Media.		11	A	I was.
	12	Q	Okay.		12	Q	And who is that attorney?
	13	A	So that's why they don't see that's a separate		13	A	The -- the name of the person I remember, but I
	14	one.			14	don't remember the name of -- no, I do. I -- my	
15:34:14	15	Q	Okay. But is that something that the	15:36:28	15	insurance company appointed an attorney named Tim	
	16		government would have been aware of from its --		16	Agajanian. Okay. I don't know the name of their firm.	
	17	A	They should have been.		17	And then since the matter was a criminal matter, he	
	18	Q	Let me finish.		18	hired another gentleman there named Mark Beck from	
	19		Isn't that something that government would have		19	Orrick. Okay. And he had an assistant, so these three	
15:34:18	20		been aware of?	15:36:54	20	gentleman were representing.	
	21	A	They should have been.		21	Q	Okay. And when you met with the government
	22	Q	Okay. And why should they have been?		22	with your attorney or attorneys, were there any	
	23	A	Because there is an election you make and under		23	questions that you refused to answer?	
	24		that election, we call it QSub. You become a subsidiary		24	A	No.
15:34:33	25		of a -- another entity which is a S corporation. And	15:37:02	25	Q	Okay. Did you assert the Fifth Amendment for

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15:37:05	1	any questions?		15:40:22	1	A I -- I -- I even did not discuss this with Kia	
	2	A No.			2	Jam about what happened to him. The only thing that I	
	3	Q And you're aware that Mr. Bergstein was tried			3	know that he was convicted, he was jailed. That's all.	
	4	and convicted with respect to the transactions that			4	Q Okay. And you -- you -- you said, though, that	
15:37:23	5	we've been discussing today?		15:40:34	5	you read the indictment concerning Mr. Bergstein?	
	6	A I don't know exactly why -- why he's been			6	A Uh-huh.	
	7	convicted, but I know that he must have done something			7	Q Okay.	
	8	wrong with respect to these entities, Wimbledon and then			8	A It was given to me by my attorneys.	
	9	another -- IP Swartz, that sort of thing. Even when I			9	Q Okay. And are you aware that in that	
15:37:43	10	read the indictment, I really did not fully understand		15:40:44	10	indictment, there's a reference to a coconspirator?	
	11	the scope of his involvement with those entities. Okay.			11	A I don't recall exactly what it was.	
	12	So I did not know -- at the time that I was talking			12	Q Okay. Are you aware that the government at	
	13	to -- in winter of 2017, Mr. Bergstein was not indicted			13	Mr. Bergstein's trial identified Mr. Jam as Mr. --	
	14	then -- no. He was not convicted then. He was			14	Mr. Bergstein's coconspirator?	
15:38:08	15	indicted.		15:41:01	15	A I believe I -- that's what -- that's why the	
	16	Q Have you spoke to the government after he had			16	reason they asked me to go and testify.	
	17	been indicted?			17	Q Because they understood that Mr. Jam was	
	18	A No. I never -- well, let me -- let me think.			18	Mr. Bergstein's coconspirator?	
	19	I -- I did not talk to government after his conviction.			19	A That is correct.	
15:38:23	20	No, I don't think so.		15:41:13	20	Q Okay. Now, you earlier described Mr. Jam as a	
	21	Q But was it before it was -- it was after he'd			21	friend of yours; is that correct?	
	22	been indicted, though?			22	A Mr. Jam is a friend, is a family, and a client.	
	23	A Oh, yes. Many, many times. Many, many times.			23	Q Okay. And so in -- in responding to my	
	24	Q What do you mean by "many, many times"?			24	questions today, is it -- was it your intention to help	
15:38:38	25	A This has started as I received the subpoena		15:41:36	25	Mr. Jam?	
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15:38:42	1	from an attorney from DOJ on a Friday afternoon back in		15:41:36	1	A No.	
	2	June of 2017. And I responded that in a matter of half			2	Q No?	
	3	an hour. And he responded, he said, "I've never			3	A My belief is this, I tell the truth, nothing	
	4	received any response to a subpoena in half an hour."			4	but the truth, so help me God. I don't care about the	
15:39:02	5	But -- then after that, another gentleman showed up. He			5	rest of that. So that's -- that's -- that's what I do.	
	6	was the attorney from SEC. And he sent me a subpoena			6	Q Let me just direct you back to Exhibit 49. I	
	7	and asked for information. For a period of time, we			7	have one follow-up on that.	
	8	were sending those information to him.			8	A Which one, 49?	
	9	At this point of time, I did not have any			9	Q Exhibit 49. Yeah.	
15:39:21	10	attorney. I did not consult with any attorney and			10	A Sure.	
	11	everything was working very fine. Then I received the			11	Q There is an address listed for Integrated	
	12	phone call from the same attorney who invited me to go			12	Administration, 2875 Michelle, Suite 300 in Irvine,	
	13	to New York. And at that point of time, I spoke with my			13	California?	
	14	insurance company. I said, "They are asking me to go			14	A Uh-huh.	
15:39:39	15	there for an interview." My -- my insurance company			15	Q Do you know what that address is?	
	16	advised me that you do not go. "You ask them to			16	A That's my current address.	
	17	subpoena you. And then when they subpoenaed you, we are			17	Q That's your address?	
	18	going to assign you an attorney, and then we'll take it			18	A That's correct. All Mr. Jam's entities and	
	19	from there." And that's exactly what happened.			19	businesses and invoices, everything comes to my office.	
15:40:03	20	Q Okay. And are you aware that during			20	Q Okay. But your testimony is that you never	
	21	Mr. Bergstein's criminal trial, the government			21	received a notice from the government regarding a	
	22	identified Swartz IP Services Group as the vehicle			22	failure to pay taxes or -- or file a tax return for	
	23	through which fraud was perpetrated?			23	Integrated Administration?	
	24	A I have no idea. I never heard.			24	A That is correct. Because I have always filed	
15:40:22	25	Q Okay.			25	them on time except those two years.	

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15:42:33 1 MR. LATZER: Okay. Let's take a short break.
 2 THE VIDEOGRAPHER: The time is 3:42 p.m. We
 3 are now off the record.
 4 (A recess was taken.)
 15:50:47 5 THE VIDEOGRAPHER: We are back on the record.
 6 The time is 3:50 p.m.
 7 MR. LATZER: Okay. I don't have any further
 8 questions. Thanks for your time.
 9 THE WITNESS: It's my pleasure. Thank you.
 15:51:00 10 MR. MIGLER: So I have no questions to ask to
 11 Mr. Zarrinkelk at this time.
 12 MR. LATZER: So we're all done?
 13 MR. MIGLER: Yeah. All done.
 14 MR. LATZER: Thank you.
 15 THE WITNESS: Thank you.
 16 THE VIDEOGRAPHER: This concludes today's
 17 proceeding in the deposition of Majid Zarrinkelk. Three
 18 DVDs were used.
 19 The time is 3:51 p.m. We are now off the
 15:51:16 20 record.
 21 (The proceedings were concluded
 22 at 3:51 p.m.)
 23 ---oo0---
 24
 25

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1 I, Sandra Mitchell Name CSR No. 12553, Certified Shorthand
 2 Reporter, hereby certify that:
 3 I am authorized to administer oaths or affirmations.
 4 (Cal. Code of Civ. P. Sec. 2093 (b) and Fed. R. Civ. P. 28(a)).
 5 The foregoing proceedings were taken before me at the
 6 time and place therein set forth, at which time the witness
 7 was duly sworn by me. (Cal. Code Civ. Proc. 2025.330(a),
 8 2025.540(a) and Fed. R. Civ. P. 30(f)(1)).
 9 The foregoing pages contain a full, true and accurate
 10 record of all proceedings and testimony. (Cal. Code Civ.
 11 Proc. 2025.540(a) and Fed. R. Civ. P. 30(f)(1)).
 12 I am not a relative or employee of the parties,
 13 nor financially interested in the action. (Cal. Code Civ.
 14 Proc. 2025.320(a)).
 15 Before completion of the proceedings, review of the
 16 transcript [] was [x] was not requested. If requested,
 17 any changes made by the witness (and provided to the reporter)
 18 during the period allowed, are appended hereto.
 19 (Fed. R. Civ. P. 30(e)).
 20 I declare under penalty of perjury under the laws of
 21 California that the foregoing is true and correct.
 22 Dated this 30th day of March, 2019.
 23 _____
 24 Sandra Mitchell
 25 C.S.R. No. 12553

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15:51:31 1 STATE OF CALIFORNIA)
 2) ss.
 3 COUNTY OF _____)
 4
 15:51:31 5 I, MAJID ZARRINKELK, say I have read the
 6 foregoing deposition and declare under penalty of perjury
 7 that my answers as indicated are true and correct.
 8
 15:51:31 10 _____
 11 (Date)
 12
 13 _____
 14 (Signature)
 15
 16
 17
 18
 19
 15:51:31 20
 21
 22
 23
 24
 15:51:31 25

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